

**INDIANA HANDBOOK OF  
TAXES, REVENUES,  
AND  
APPROPRIATIONS**



**Indiana Legislative Services Agency  
Office of Fiscal and Management Analysis**

**Fiscal Year 2015**



---

**INDIANA HANDBOOK OF  
TAXES, REVENUES,  
AND APPROPRIATIONS**

---

**Indiana Legislative Services Agency**  
George T. Angelone, Executive Director  
Diane Powers, Deputy Executive Director

**Office of Fiscal and Management Analysis**  
Jim Landers, Director  
Alan Gossard, Deputy Director

**Staff**

Chris Baker  
Bill Brumbach  
Mark Goodpaster  
Heath Holloway  
Jessica Harmon  
Randhir Jha  
David Lusan  
Chuck Mayfield  
Phyllis McCormack  
Kathy Norris  
Karen Firestone Rossen  
Ravi Shah  
Robert Sigalow  
Austin Spears  
Lauren Tanselle  
Lia Treffman  
Stephanie Wells  
Anita Yadavalli

The purpose of this handbook is to provide brief summaries of various state and local taxes and revenues and the state appropriations. It is not intended to be a legal reference. For specific statutory and regulatory descriptions of the revenue provisions, please consult the Indiana Code, the Noncode Acts of the General Assembly, or the Indiana Administrative Code. These sources are available on the General Assembly's website (<http://www.in.gov/legislative/>).

The State Auditor implemented a new state accounting system, Encompass, on September 11, 2010. Although we anticipate that the transition will be mostly seamless, some recording and reporting errors and inaccuracies may occur. If any problems are discovered after publication of the Indiana Handbook of Taxes, Revenues, and Appropriations, corrections will be made to the online version of the handbook on the General Assembly's website (<http://www.in.gov/legislative/>) and will be listed below.

## TABLE OF CONTENTS

<b>FY 2015 SUMMARY OF STATE TAXES.....</b>	<b>1</b>
<b>SUMMARY OF FEDERAL AID .....</b>	<b>2</b>
<b>SUMMARY OF PERMITS, LICENSES, SALES, AND MISCELLANEOUS .....</b>	<b>2</b>
<b>TAXES</b>	
<b>STATE TAXES.....</b>	<b>5</b>
DEFINITION OF TAX TERMS .....	5
ALCOHOLIC BEVERAGE TAXES .....	6
CIGARETTE AND TOBACCO PRODUCTS TAX .....	7
CONTROLLED SUBSTANCE EXCISE TAX .....	9
INHERITANCE TAX .....	9
PETROLEUM SEVERANCE .....	11
RAIL CAR PROPERTY TAX.....	12
STATE PROPERTY TAX .....	13
CORPORATE ADJUSTED GROSS INCOME TAX .....	15
FINANCIAL INSTITUTIONS TAX .....	19
INSURANCE TAXES.....	21
UTILITY RECEIPTS TAX .....	22
UTILITY SERVICES USE TAX.....	23
<b>FUEL TAXES .....</b>	<b>25</b>
GASOLINE TAX .....	27
MARINE FUEL TAX.....	28
MOTOR CARRIER FUEL USE TAX.....	29
MOTOR CARRIER SURCHARGE TAX .....	30
MOTOR FUEL INVENTORY TAX.....	31
SPECIAL FUEL TAX.....	31
AVIATION FUEL TAXES.....	33
<b>GAMING TAXES .....</b>	<b>35</b>
RIVERBOAT ADMISSION TAX .....	36
RIVERBOAT WAGERING TAX .....	40
CHARITY GAMING EXCISE TAX .....	42
PARI-MUTUEL ADMISSION TAX.....	43
PARI-MUTUEL SATELLITE FACILITY TAX.....	43
PARI-MUTUEL WAGERING TAX.....	43
SLOT MACHINE WAGERING TAX.....	44
COUNTY SLOT MACHINE WAGERING FEE.....	45
SUPPLEMENTAL FEE ON SLOT MACHINE WAGERING .....	45
TYPE II GAMBLING GAME EXCISE TAX.....	46
STATE LOTTERY .....	47
<b>INDIVIDUAL ADJUSTED GROSS INCOME TAX .....</b>	<b>49</b>
<b>SALES AND USE TAX.....</b>	<b>57</b>

<b>LOCAL OPTION TAXES</b> .....	<b>61</b>
COUNTY ADJUSTED GROSS INCOME TAX (CAGIT) .....	63
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT) .....	67
COUNTY OPTION INCOME TAX (COIT) .....	71
LOIT TO FREEZE PROPERTY TAX LEVY .....	74
LOIT FOR PROPERTY TAX RELIEF .....	76
LOIT FOR PUBLIC SAFETY .....	77
FOOD AND BEVERAGE TAX .....	79
INNKEEPER'S TAX.....	81

**PROPERTY TAXES**

DEFINITION OF PROPERTY TAX TERMS .....	85
LOCAL PROPERTY TAXES.....	85

**EXCISE AND ADMISSIONS TAXES**

AIRCRAFT LICENSE EXCISE TAX .....	107
AUTO RENTAL EXCISE TAX.....	107
COMMERCIAL VEHICLE EXCISE TAX .....	108
COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX .....	111
ENTERTAINMENT FACILITIES ADMISSIONS TAX .....	113
MARION COUNTY ADMISSIONS TAX.....	114
MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX .....	114
MOTOR VEHICLE EXCISE TAX.....	115
RECREATIONAL VEHICLE and TRUCK CAMPER EXCISE TAX.....	119
WATERCRAFT EXCISE TAX.....	122

**SOURCES OF REVENUE**

<b>STATE BOARD OF ACCOUNTS</b> .....	<b>125</b>
BOARD OF ACCOUNTS-EXAMINATION FEES.....	125
BOARD OF ACCOUNTS-TYPING FEES.....	125
<b>DEPARTMENT OF ADMINISTRATION</b> .....	<b>126</b>
CAFETERIA OPERATION.....	126
INDIANA GOVERNMENT LEASED SPACE .....	126
STATE PARKING GARAGES FEES .....	127
<b>ALCOHOL AND TOBACCO COMMISSION</b> .....	<b>127</b>
ALCOHOLIC BEVERAGE PERMITS .....	127
EMPLOYEES' PERMITS .....	128
FINES AND PENALTIES .....	129
TOBACCO SALES CERTIFICATE .....	129
TYPE II GAMBLING LICENSE FEE.....	130
<b>BOARD OF ANIMAL HEALTH</b> .....	<b>131</b>
ANIMAL DISPOSAL PLANT.....	131
<b>ATTORNEY GENERAL</b> .....	<b>131</b>
ABANDONED PROPERTY .....	131
ATHLETE AGENTS.....	132

PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION .....	132
TELEPHONE SOLICITATION FUND .....	132
<b>AUDITOR OF THE STATE .....</b>	<b>133</b>
FINES .....	133
INFRACTION JUDGMENTS .....	134
MORTGAGE RECORDING FEE .....	134
VESSEL TONNAGE TAX .....	134
<b>BOILER AND PRESSURE VALVE BOARD .....</b>	<b>135</b>
BOILER INSPECTION .....	135
<b>DEPARTMENT OF CORRECTION .....</b>	<b>136</b>
CHILD SUPPORT .....	136
FEEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS .....	136
INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY – COUNTY SUPPORT .....	137
MISCELLANEOUS REVENUES .....	137
OFFENDER MEDICAL COPAYMENTS .....	138
OUT-OF-STATE OFFENDERS .....	138
PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS .....	139
WORK RELEASE .....	139
<b>CORONERS TRAINING BOARD .....</b>	<b>140</b>
CORONERS TRAINING BOARD .....	140
<b>INDIANA ECONOMIC DEVELOPMENT CORPORATION .....</b>	<b>141</b>
INTEREST ON INDUSTRIAL LOANS .....	141
<b>DEPARTMENT OF EDUCATION .....</b>	<b>141</b>
TEACHER LICENSING .....	141
<b>DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM) .....</b>	<b>142</b>
AIR PERMIT FEES .....	142
ASBESTOS-RELATED FEES AND PENALTIES .....	142
ENVIRONMENTAL CIVIL PENALTIES AND FEES .....	143
ENVIRONMENTAL PERMITS .....	143
E-WASTE REGISTRATION FEE .....	144
HAZARDOUS WASTE DISPOSAL FEE .....	144
HAZARDOUS WASTE REIMBURSEMENTS .....	145
SOLID WASTE DISPOSAL FEES .....	145
UNDERGROUND PETROLEUM STORAGE TANK FEES .....	146
VOLUNTARY REMEDIATION OF HAZARDOUS SUBSTANCES AND PETROLEUM .....	146
WASTE TIRE MANAGEMENT FEES .....	147
<b>FAMILY AND SOCIAL SERVICES ADMINISTRATION .....</b>	<b>147</b>
DIVISION OF DISABILITY AND REHABILITATIVE SERVICES .....	147
BLIND VENDING PROGRAM .....	147

CONFERENCE/WORKSHOP FEES.....	148
DIVISION OF FAMILY RESOURCES.....	148
CHILD CARE LICENSURE.....	148
WELFARE REPAYMENTS.....	149
DIVISION OF MENTAL HEALTH AND ADDICTION.....	149
INSTITUTIONAL CLOTHING CHARGES.....	149
MENTAL INSTITUTIONS-MAINTENANCE.....	150
PROBLEM GAMBLING FEE.....	150
OFFICE OF MEDICAID POLICY AND PLANNING.....	151
COMMUNITY SERVICES QUALITY ASSURANCE FEE.....	151
HOSPITAL ASSESSMENT FEE (HAF).....	151
NURSING FACILITY QUALITY ASSESSMENT.....	152
<b>DEPARTMENT OF FINANCIAL INSTITUTIONS.....</b>	<b>153</b>
BANKS.....	153
BUILDING AND LOAN ASSOCIATIONS.....	153
CHECK CASHING.....	154
CONSUMER CREDIT.....	154
CORPORATE FIDUCIARIES.....	155
CREDIT UNIONS.....	155
DEBT CANCELLATION.....	156
DEBT MANAGEMENT COMPANIES.....	156
GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS.....	157
HOOSIER TRADITIONAL MORTGAGE PROGRAM.....	157
LICENSED LENDER, FIRST MORTGAGE.....	158
LICENSED LENDER, INCLUDING SUBORDINATE LIEN MORTGAGE.....	158
LICENSED LENDER, SMALL LOAN LENDERS.....	159
MISCELLANEOUS FEES.....	159
MONEY TRANSMITTERS.....	160
MORTGAGE LOAN ORIGINATORS.....	160
PAWNBROKERS.....	161
RENTAL PURCHASE COMPANIES.....	161
TRUST FEES.....	161
<b>GAMING COMMISSION.....</b>	<b>162</b>
ATHLETIC COMMISSION.....	162
CHARITY GAMING LICENSE FEE.....	163
CHARITY GAMING PENALTIES.....	164
RACETRACK GAMING OWNER'S FEES.....	164
RACETRACK GAMING OWNERSHIP TRANSFER FEE.....	165
RACETRACK GAMING OCCUPATIONAL LICENSE FEE.....	165
RACETRACK GAMING PENALTIES.....	166
ORANGE COUNTY RIVERBOAT OPERATING AGENT FEE.....	166
RIVERBOAT GAMING SUPPLIER'S LICENSE FEE.....	167
RIVERBOAT GAMING OWNER'S FEES.....	167
RIVERBOAT GAMING OWNERSHIP TRANSFER FEE.....	168
RIVERBOAT GAMING PENALTIES.....	168
RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE.....	169
<b>DEPARTMENT OF GAMING RESEARCH.....</b>	<b>169</b>
GAMING RESEARCH FEE.....	169

<b>STATE DEPARTMENT OF HEALTH .....</b>	<b>170</b>
ABORTION CLINIC LICENSE FEES .....	170
ADOPTION FEES .....	170
AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES .....	171
ANATOMICAL GIFT PROMOTION DONATIONS .....	171
BIRTH PROBLEMS REGISTRY .....	172
BIRTHING CENTER LICENSE FEES .....	172
DONATION ACCOUNT .....	172
HEALTH FACILITY FEES .....	173
HOME HEALTH AGENCY FEES .....	173
HOSPICE FEES .....	173
HOSPITAL LICENSE FEES .....	174
LEAD-BASED PAINT LICENSES AND FEES .....	174
MOBILE HOME PARKS .....	175
MOTOR FUEL INSPECTION PROGRAM .....	175
NEWBORN SCREENING FEE .....	175
PERSONAL SERVICES AGENCY .....	176
PLAN REVIEW FEES .....	176
QUALIFIED MEDICATION AIDE .....	176
RADIOLOGIC TECHNOLOGIST LICENSE FEES .....	177
RADON GAS CERTIFICATION FEES .....	177
VITAL RECORDS SEARCH .....	177
WATER ANALYSIS .....	178
WEIGHTS & MEASURES FEES .....	178
 <b>HISTORICAL BUREAU .....</b>	 <b>179</b>
PUBLICATIONS FUND .....	179
 <b>DEPARTMENT OF HOMELAND SECURITY</b>	
<b>DIVISION OF FIRE AND BUILDING SERVICES .....</b>	<b>179</b>
AMUSEMENT AND ENTERTAINMENT PERMITS .....	179
<b>FIRE AND BUILDING SERVICES DEPARTMENT</b>	
INDUSTRIALIZED BUILDING SYSTEMS .....	180
CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES .....	181
CHILD CARE MINISTRY .....	183
CONSTRUCTION INSPECTION FEES .....	183
EXPLOSIVES MAGAZINES .....	184
FIREWORKS PERMITS .....	184
FIREWORKS PUBLIC SAFETY FEE .....	185
REDUCED IGNITION PROPENSITY STANDARDS FOR CIGARETTES .....	185
REGULATED EXPLOSIVES/BLASTERS .....	186
REGULATED LIFTING DEVICE AND	
REGULATED AMUSEMENT DEVICE PERMITS .....	186
UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM .....	187
 <b>HORSE RACING COMMISSION .....</b>	 <b>187</b>
EXCESS RACETRACK/RACINO ASSESSMENTS .....	187
GAMING INTEGRITY FEE .....	188
PENALTIES .....	188
PERMIT APPLICATION AND INVESTIGATION FEE .....	189
RACETRACK OCCUPATIONAL LICENSE FEE .....	189
RACETRACK/RACINO ASSESSMENTS TO BREED FUNDS .....	190

RACINO ASSESSMENTS TO TOBACCO SETTLEMENT FUND .....	190
RACINO ASSESSMENTS TO STANDARD BRED RACING AT FAIRS .....	191
STALLION REGISTRATION.....	191
TRACK PERMIT AND SATELLITE LICENSE FEES .....	192
<b>INDIANA CORN MARKETING COUNCIL.....</b>	<b>192</b>
INDIANA CORN MARKET DEVELOPMENT .....	192
<b>INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY .....</b>	<b>193</b>
AGRICULTURAL COMMODITY WAREHOUSES .....	193
GRAIN TESTING EQUIPMENT .....	193
<b>INDIANA STATE MUSEUM .....</b>	<b>194</b>
GOVERNORS' PORTRAITS FUND .....	194
<b>DEPARTMENT OF INSURANCE .....</b>	<b>194</b>
BAIL BOND LICENSE AND RUNNERS FEES .....	194
INSURANCE AGENTS' AND RELATED LICENSES .....	195
INSURANCE COMPANY FEES .....	195
MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE .....	196
MINE SUBSIDENCE INSURANCE PREMIUMS .....	196
POLITICAL SUBDIVISION CATASTROPHIC LIABILITY CHARGES .....	197
TITLE INSURANCE FEES .....	197
<b>JUDICIARY .....</b>	<b>197</b>
ATTORNEY LICENSING FEES .....	197
COURT ADMINISTRATION FEE .....	198
COURT FEES (COURT OF APPEALS AND SUPREME COURT) .....	198
COURT COST FEES (TRIAL COURT LEVEL) .....	199
DNA SAMPLE PROCESSING FEE .....	200
FEES FOR SERVICES PROVIDED BY THE STATE	
PUBLIC DEFENDER.....	201
JUDICIAL INSURANCE ADJUSTMENT FEE .....	201
JUDICIAL SALARIES FEE .....	201
PUBLIC DEFENSE ADMINISTRATION FEE .....	202
PAYMENTS TO THE JUDICIAL CONFERENCE .....	202
PRO BONO LEGAL SERVICES FEE .....	203
REIMBURSEMENTS FROM COUNTIES FOR SALARY	
SUPPLEMENTS OF TRIAL COURT JUDGES .....	203
SEXUAL ASSAULT VICTIMS ASSISTANCE FEE .....	204
COURT FEES DEPOSITED INTO THE STATE USER FEE FUND .....	204
<b>DEPARTMENT OF LABOR.....</b>	<b>206</b>
BUREAU OF MINES AND MINING.....	206
EMPLOYMENT OF YOUTH FUND .....	207
INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES	
AND PENALTIES.....	207
SAFETY EDUCATION & TRAINING BUREAU TAX .....	208
<b>STATE BOARD OF LAW EXAMINERS.....</b>	<b>208</b>
ATTORNEYS.....	208

<b>LEGISLATIVE SERVICES AGENCY .....</b>	<b>209</b>
INDIANA GENERAL ASSEMBLY DOCUMENT SALES .....	209
<b>LIBRARY CERTIFICATION BOARD .....</b>	<b>210</b>
LIBRARIANS .....	210
<b>INDIANA LOBBY REGISTRATION COMMISSION.....</b>	<b>210</b>
LOBBY REGISTRATION.....	210
<b>DEPARTMENT OF LOCAL GOVERNMENT FINANCE.....</b>	<b>211</b>
SALES DISCLOSURE FILING .....	211
<b>BUREAU OF MOTOR VEHICLES.....</b>	<b>211</b>
ABANDONED VEHICLES .....	211
ALTERNATIVE FUEL DECALS .....	212
COMMERCIAL DRIVERS LICENSES .....	213
DEFENSIVE DRIVING SCHOOL PROGRAM .....	214
DRIVER TRAINING SCHOOLS .....	215
MOTOR BOAT REGISTRATION.....	215
MOTOR VEHICLE DRIVERS' LICENSES .....	216
MOTOR VEHICLE FINANCIAL RESPONSIBILITY.....	217
REINSTATEMENT OF LICENSE OR PERMIT .....	218
VEHICLE REGISTRATION AND TITLE FEES.....	218
<b>DEPARTMENT OF NATURAL RESOURCES (DNR).....</b>	<b>223</b>
ABANDONED MINE LANDS.....	223
COAL MINING RECLAMATION .....	223
DEPARTMENT OF NATURAL RESOURCES FEES .....	224
INTEREST ON FLOOD CONTROL LOANS .....	224
LAND AND WATER RESOURCES FUND .....	225
LEASE OF LAND ROYALTIES.....	226
NATURAL RESOURCES LICENSES .....	226
NONGAME FUND .....	228
NURSERIES (PLANTS).....	228
OFF-ROAD VEHICLES AND SNOWMOBILES .....	229
OIL & GAS FEES and PENALTIES .....	229
PASSENGERS-FOR-HIRE INSPECTION FEE .....	230
SPORTSMAN'S BENEVOLENCE.....	230
TIMBER BUYERS .....	231
WATER PENALTY.....	231
WATER RESOURCES .....	231
<b>PROFESSIONAL LICENSING AGENCY .....</b>	<b>232</b>
ACCOUNTANTS .....	232
ACUPUNCTURISTS .....	232
ARCHITECTS & LANDSCAPE ARCHITECTS .....	233
ATHLETIC TRAINERS .....	234
AUCTIONEERS .....	234
BARBERS .....	235
BEAUTY CULTURE .....	235
CHIROPRACTORS.....	236
DENTISTS.....	237

DENTAL HYGIENISTS .....	237
DIETITIANS .....	238
DIRECT ENTRY MIDWIVES.....	238
ENGINEERS .....	239
FUNERAL AND CEMETERY SERVICES .....	239
GENETIC COUNSELORS .....	240
HEALTH FACILITY ADMINISTRATORS .....	241
HEARING AID DEALERS .....	241
HOME INSPECTORS .....	242
INTERIOR DESIGNERS .....	242
MANUFACTURED HOME INSTALLERS .....	242
MASSAGE THERAPISTS .....	243
MEDICAL LICENSING .....	243
NURSES .....	244
OCCUPATIONAL THERAPISTS .....	245
OPTOMETRISTS .....	246
PHARMACISTS .....	246
PHYSICAL THERAPISTS .....	247
PHYSICIAN ASSISTANTS .....	248
PLUMBERS.....	248
PODIATRISTS.....	249
PRIVATE INVESTIGATORS.....	250
PSYCHOLOGISTS.....	250
REAL ESTATE APPRAISERS.....	251
REALTORS .....	252
RESPIRATORY CARE PRACTITIONERS.....	252
SOCIAL WORKERS, ADDICTION AND CLINICAL ADDICTION COUNSELORS, MARRIAGE AND FAMILY THERAPISTS, MENTAL HEALTH COUNSELORS .....	253
SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS.....	253
SURVEYORS .....	254
VETERINARY MEDICAL EXAMINERS.....	255
<b>BOARD FOR PROPRIETARY EDUCATION .....</b>	<b>256</b>
ACCREDITATION FEES .....	256
<b>DEPARTMENT OF STATE REVENUE .....</b>	<b>256</b>
AIRCRAFT REGISTRATION.....	256
AIRCRAFT DEALER .....	257
EMPLOYMENT AGENCY LICENSE FEE .....	257
INTERNATIONAL REGISTRATION PLAN (IRP).....	257
MOTOR CARRIER FEES.....	258
<b>SECRETARY OF STATE.....</b>	<b>259</b>
ADMINISTRATION .....	259
CORPORATIONS.....	259
ELECTION DIVISION .....	262
MOTOR VEHICLE DEALER LICENSING .....	263
SECURITIES .....	264
UNIFORM COMMERCIAL CODE .....	265

<b>SOLDIERS' AND SAILORS' CHILDREN'S HOME .....</b>	<b>265</b>
SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT .....	265
<b>STATE POLICE .....</b>	<b>266</b>
ACCIDENT REPORTS .....	266
FIREARMS .....	266
LIMITED CRIMINAL HISTORY CHECK .....	267
NATIONAL CRIMINAL HISTORY CHECK .....	267
<b>TOBACCO MASTER SETTLEMENT AGREEMENT .....</b>	<b>268</b>
TOBACCO MASTER SETTLEMENT AGREEMENT .....	268
<b>TREASURER OF THE STATE .....</b>	<b>269</b>
EARNINGS ON STATE FUNDS .....	269
<b>DEPARTMENT OF TRANSPORTATION .....</b>	<b>270</b>
SPECIAL VEHICLE PERMITS .....	270
<b>INDIANA UTILITY REGULATORY COMMISSION .....</b>	<b>270</b>
PUBLIC UTILITY FEES .....	270
<b>VETERANS' HOME .....</b>	<b>271</b>
VETERANS' HOME RESIDENT PAYMENTS .....	271
<b>WORKER'S COMPENSATION BOARD .....</b>	<b>272</b>
INDEPENDENT CONTRACTOR FEE .....	272
SECOND INJURY FUND .....	272
SELF-INSURANCE FEE .....	273
BALANCE BILLING PROVIDER APPLICATION FEE .....	273
CIVIL PENALTIES .....	274
MEDIATION FEES .....	274
WORKER'S COMPENSATION POLICY FEE .....	274
<b>DEPARTMENT OF WORKFORCE DEVELOPMENT .....</b>	<b>275</b>
SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND .....	275
PROPRIETARY EDUCATION FUND .....	275
STUDENT ASSURANCE FUND .....	276
UNEMPLOYMENT INSURANCE BENEFIT FUND .....	276
UNEMPLOYMENT INSURANCE SOLVENCY FUND .....	277
<b>COMMON SCHOOL FUND .....</b>	<b>277</b>
COMMON SCHOOL FUND .....	277
<b>VEHICLE HIGHWAY ACCOUNTS .....</b>	<b>279</b>
<b>MAJOR MOVES CONSTRUCTION FUND .....</b>	<b>287</b>
<b>MAJOR MOVES 2020 TRUST FUND .....</b>	<b>288</b>

**NEXT GENERATION TRUST FUND ..... 289**

**APPROPRIATIONS**

**BUDGET FOR FY 2016 ..... 291**

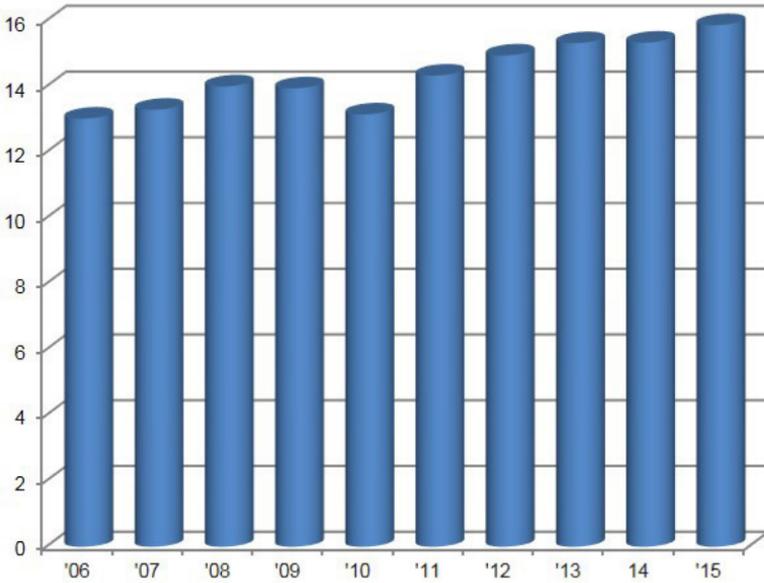
**FUND STATEMENTS**

**GENERAL FUND and PROPERTY TAX RELIEF FUND ..... 297**

**COUNTER-CYCLICAL REVENUE AND  
ECONOMIC STABILIZATION FUND ..... 298**

**BUILD INDIANA FUND ..... 300**

Total State Tax Revenue  
Fiscal Years 2006-2015  
(Billions of Dollars)



**FY 2015 SUMMARY OF STATE TAXES**  
(Millions)

Sales Tax	\$7,278.6
Individual Income Tax	5,233.0
Fuel Taxes	832.0
Corporate Income Taxes	777.8
Cigarette Taxes	439.3
Riverboat Taxes*	354.8
FIT/CVET/MVET*	236.3
Utility Receipts Taxes	231.1
Insurance Taxes	221.1
Racetrack Wagering*	110.5
Financial Institutions Tax*	84.8
Alcoholic Beverage Taxes	46.1
Railroad Car Property Tax	8.6
Inheritance Taxes*	4.6
Hazardous Waste/Petroleum Severance Tax	2.9
Pari-Mutuel Taxes	2.2
Charity/Type II Gaming	1.5
Other Taxes*	0.6
<b>TOTAL STATE TAXES</b>	<b>\$15,865.8</b>

\*State share of revenue.

**SUMMARY OF FEDERAL AID  
(Millions)**

Public Welfare	\$9,299.8
Highway/Transportation	1,197.0
Education/Higher Education	1,036.9
Health/Mental Health	180.7
General Government	137.1
Trust Funds	131.8
Conservation/Environmental	55.9
Miscellaneous	47.3
Public Safety	26.2
Corrections	<u>3.6</u>
<b>TOTAL FEDERAL AID</b>	<b>\$12,116.3</b>

**SUMMARY OF PERMITS, LICENSES, SALES,  
AND MISCELLANEOUS  
(Millions)**

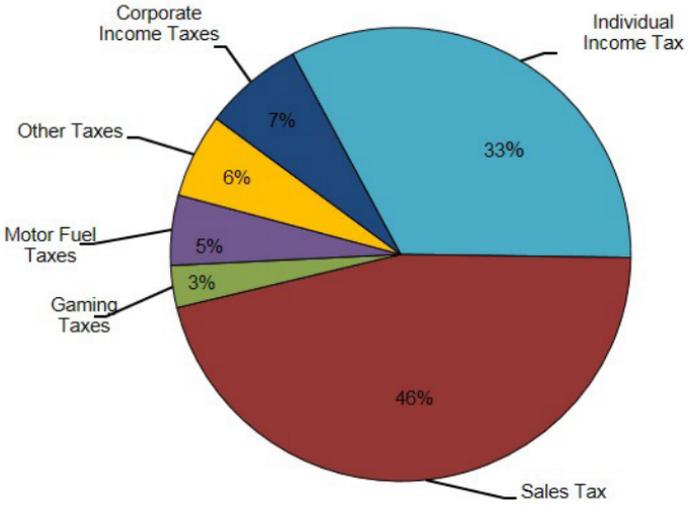
Other Fees	\$1,215.2
Unemployment Comp Trust Fund	715.8
Miscellaneous Receipts and Donations	346.5
Vehicle Licenses/Non-Business Licenses	323.2
Lottery	242.5
Permits	162.1
Fines & Penalties	153.1
Tobacco Master Settlement	152.1
State Sales	80.6
Interest & Dividend	34.7
Individual Support	34.2
Other Service Charges	19.1
Business and Personal Licenses	12.7
Rental of Properties	8.5
Examination and Registration Fees	<u>7.7</u>
<b>TOTAL PERMITS, LICENSES, SALES, MISC.</b>	<b>\$3,508.0</b>

**TOTAL REVENUE FY 2015** **\$31,490.1**

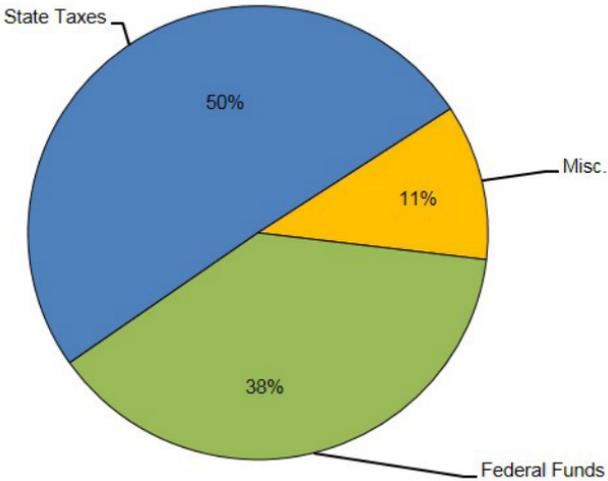
Totals may not add due to rounding.

NOTE: Beginning in FY 2015, Federal Supplemental Nutrition Assistance Program (SNAP) benefits were recorded in the Auditor of State's financial reports. \$1.27 B of the Federal - Public Welfare revenues shown above are from the Federal SNAP benefits.

State Tax Mix  
FY 2015



State Revenue Mix  
FY 2015





## DEFINITION OF TAX TERMS

**Adjusted Gross Income:** For individuals, is equal to “federal adjusted gross income” (as defined by Sec. 62 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(a) and IC 6-3-1-11.

For corporations, is equal to “federal taxable income” (as defined in Sec. 63 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(b) and IC 6-3-1-11.

For trusts and estates, is equal to “federal taxable income” (as defined in Sec. 641(b) of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(e) and IC 6-3-1-11.

**Credit:** An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability. A **Refundable Credit** is a credit that generates a refund to the taxpayer if the amount of the credit is greater than the amount of tax imposed on the taxpayer.

**Deduction:** An amount of money subtracted from the tax base, producing a lower net tax base and net tax liability.

**Exemption:** Removal of certain persons, transactions, properties, or income from the burden of a particular tax that would otherwise be imposed. As a general rule, taxpayers have the burden of proving entitlement to exemptions.

**General Fund:** A fund used to account for all transactions of a governmental unit not accounted for in another fund. It is used to account for the ordinary operations of government financed from taxes and other general revenues.

**Gross Income:** Total receipts that a taxpayer received as compensation for services, including wages, bonuses, salaries, fees, and commissions, without deductions of any kind.

**Single-Sales-Factor Apportionment:** Under single-sales-factor apportionment, the Indiana tax base is determined only on the basis of a corporation's sales in Indiana. To apportion a corporation's income to Indiana, it is multiplied by the percentage of the corporation's total sales that are attributable to Indiana.

## ALCOHOLIC BEVERAGE TAXES

IC 7.1-4

ACCT. NO. 10850-416100; 70512-416100;  
37610-416100; 74510-416100;  
38610-416100; 33810-416100

**TAXPAYER:**

Beer	Beer wholesaler, unless Indiana brewer.
Flavored malt beverage	Beer or wine wholesaler, unless Indiana brewer.
Hard cider	Vintners, farm wineries, wine wholesalers, beer wholesaler, dining car permittee, or boat wine permittee.
Liquor	Liquor wholesaler, distiller, artisan distiller, or rectifier.
Wine	Wine wholesaler or winery.
Mixed beverages	Liquor wholesaler.
Malt	Manufacturer, wholesaler, or dealer.

**TAX BASE:** The taxes are figured on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, or wort sold.

**RATES:**

<u>Beverage</u>	<u>Tax Per Gallon</u>
Beer, flavored malt beverage, hard cider	\$0.115
Liquor, wine--21% or more alcohol	2.68
Wine--less than 21% alcohol	0.47
Mixed beverages - 15% or less alcohol	0.47
Malt	0.05

**SALES (in gallons):**

	<u>Beer</u>	<u>Cider</u>	<u>Liquor</u>	<u>Wine</u>
FY 2011	124,537,930	42,046	9,462,475	11,279,964
FY 2012	120,471,155	130,653	9,579,206	11,305,059
FY 2013	117,226,081	298,353	10,431,703	11,468,804
FY 2014	118,451,342	601,279	10,713,496	11,429,775
FY 2015	117,166,614	957,124	11,368,546	11,295,502

**PROCEDURE:** Taxpayers make payments by the 20<sup>th</sup> day of each month. A discount of 1.5% is allowed for accurate reporting and timely payment.

**EXEMPTIONS:** Sales for delivery out of state, for religious uses, as industrial alcohol and denatured alcohol, for use by physicians and pharmacists, and for nonalcoholic uses, plus the manufacture by an individual of wine or beer for use in the home.

**ADMINISTRATION:** Special Tax Division, Department of State Revenue

<b>REVENUE:</b>	FY 2011	\$43,494,194
	FY 2012	\$44,154,161
	FY 2013	\$45,247,958
	FY 2014	\$45,954,693
	FY 2015	\$46,063,624

**DISTRIBUTION:** Fifty percent of the revenue that is distributed to the General Fund is set aside for General Fund purposes, and 50% is allocated to cities and towns according to a formula based on population.

<b>Fund</b>	<b>Beverage</b>	<b>Tax/Gallon</b>	<b>Total Revenue</b>
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$17,493,096
PWCF*	Beer	0.0475	
	Liquor	1.17	
	Wine	0.16	\$19,299,972
Enforcement & Administration	Beer	0.0075	
	Liquor	0.11	
	Wine	0.04	\$2,127,036
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$3,596,124
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,085,844
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$491,550
<b>TOTAL TAXES</b>			<b>\$46,063,624</b>

\*Post War Construction Fund -- used for the construction of penal, benevolent, charitable, and educational institutions.

### **CIGARETTE AND TOBACCO PRODUCTS TAX**

IC 6-7

ACCT. NO. 10880-416200; 58610-416200;  
74510-416200; 38810-416200;  
15050-416200; 53520-416200;  
38320-416200; 38325-416200

TAXPAYER: Distributors purchase tax stamps.

TAX BASE: Cartons or packs of cigarettes and cigarette papers, wrappers, and tubes. Cigarettes are taxed at 99.5 cents per pack of 20 cigarettes and 124.375 cents per pack of 25 cigarettes. Other tobacco products (OTP) such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 24% of wholesale prices. Other minor taxes are imposed on cigarette papers and tubes.

PROCEDURE: Distributors must purchase stamps within 6 days after they accept delivery of the cigarettes. The Department of State Revenue approves at least one financial institution in each county to recharge the metered stamping machines.

EXEMPTIONS AND DISCOUNTS: Interstate shipments and sales to the U.S. government. Cigarette distributors are given a 1.2 cents per pack of cigarettes discount as compensation for collecting the tax. Tobacco distributors may retain 0.006 of the amount of tax due as compensation for collecting the tax.

FEES: Cigarette distributors must pay an annual registration fee of \$500. Tobacco distributors must pay an annual fee of \$25.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$478,612,877
	FY 2012	\$456,170,505
	FY 2013	\$461,636,806
	FY 2014	\$447,561,428
	FY 2015	\$439,264,452

DISTRIBUTION: P.L. 205-2013 changed the distribution formula, effective July 1, 2013.

	Old Distribution	New Distribution
• Medicaid Reimbursements	2.46%	2.46%
• State Retiree Health Benefit Trust Fund*	5.74%	4.00%
• Cigarette Tax Fund	4.22%	4.22%
• Mental Health Centers Fund	0.60%	0.60%
• State General Fund	54.50%	56.24%
• Pension Relief Fund	5.43%	5.43%
• Healthy Indiana Plan (HIP)Trust Fund	27.05%	27.05%
• Affordable Housing and Community Development Fund (AHCDF)	25% of OTP**	25% of OTP**

\*In FY 2012 and 2013, distribution to the State Retiree Health Benefit Trust Fund was deposited in the state General Fund.

\*\*Other tobacco products tax.

Of the amount distributed to the Cigarette Tax Fund, 1/6 goes to the Department of Natural Resources, 1/6 is deposited in the Clean Water Indiana Fund, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

Fund	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
General	\$255,884,906	\$269,107,610	\$272,677,837	\$246,798,326	\$241,571,464
Cig Tax	\$19,883,056	\$18,924,080	\$19,173,487	\$18,516,913	\$18,221,124
MH Ctrs	\$2,826,737	\$2,690,378	\$2,725,851	\$2,632,736	\$2,590,907
Pension Relief	\$25,581,133	\$24,347,042	\$24,668,124	\$23,826,265	\$23,446,775
Medicaid	\$11,587,948	\$11,028,793	\$11,174,326	\$10,794,219	\$10,624,477
HIP	\$127,439,560	\$121,292,079	\$122,891,304	\$118,692,536	\$116,795,190
State Retiree Health Benefit Trust	\$27,044,123	-0-	-0-	\$17,551,576	\$17,271,352
AHCDF	\$8,365,414	\$8,780,523	\$ 8,325,876	\$8,748,857	\$8,743,163
Total	\$478,612,877	\$456,170,504	\$461,636,806	\$447,561,428	\$439,264,452

## CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 54710-413500

**TAXPAYER:** Those that deliver, possess, or manufacture controlled substances in violation of state or federal law.

**TAX BASE:** Weight of controlled substance. Each gram of Schedule I, II, III controlled substance is taxed at \$40. Each gram of Schedule IV controlled substance is taxed at \$20. Each gram of Schedule V controlled substance is taxed at \$10. Each gram of marijuana is taxed at \$3.50.

**PROCEDURE:** The tax is due at the time a person receives delivery of, takes possession of, or manufactures a controlled substance in violation of state or federal law. The Department of State Revenue shall issue evidence of payment at the time of payment. It must include the following statement: "This evidence of payment does not legalize the delivery, sale, possession, or manufacture of a controlled substance. The unauthorized delivery, sale, possession, or manufacture of a controlled substance is a crime."

**ADMINISTRATION:** Criminal Investigation Division, Department of State Revenue

REVENUE:	FY 2011	\$175
	FY 2012	\$175
	FY 2013	\$186
	FY 2014	\$175
	FY 2015	\$210

**DISTRIBUTION:** Controlled Substance Tax Fund. Once the final assessment is verified and the taxpayer has exhausted all administrative remedies, the amounts collected are deposited in the Controlled Substance Tax Fund.

The department may award up to 10% of an assessment to any person who provides information leading to the collection of tax. When a law enforcement agency provides information leading to the collection of tax, the department shall award 30% of the amount collected to the law enforcement agency. Ten percent of the amount deposited in the fund each month shall be awarded to the Law Enforcement Training Board.

The department may use 20% of the amount deposited in the fund during a fiscal year to pay costs of administration. All the money deposited in the fund that is not needed for awards or to cover the costs of administration shall be transferred to the state Drug-Free Communities Fund.

## INHERITANCE TAX

Inheritance Tax, IC 6-4.1-2

ACCT. NO. 10850-417110

Estate Tax, IC 6-4.1-11

Generation-Skipping Transfer Tax, IC 6-4.1-11.5

**TAXPAYER:** Class A, B, or C transferees.

Class A - Parent, grandparent, child, stepchild, grandchild, daughter-in-law, son-in-law.

Class B - Sister, brother, niece, nephew.

Class C - Aunt, uncle, and all other transferees who are neither Class A nor Class B.

TAX BASE: Indiana Residents: Real and tangible property with a situs in Indiana and intangible property wherever located.

Indiana Nonresidents: Real and tangible personal property that has situs in Indiana and is transferred at death.

Net Taxable Value of Transfer		Inheritance Tax		
From	To	Amount +	% of Excess	Over
<b>Class A Transferees</b>				
\$0	\$25,000	\$0	1%	\$0
25,000	50,000	250	2%	25,000
50,000	200,000	750	3%	50,000
200,000	300,000	5,250	4%	200,000
300,000	500,000	9,250	5%	300,000
500,000	700,000	19,250	6%	500,000
700,000	1,000,000	31,250	7%	700,000
1,000,000	1,500,000	52,250	8%	1,000,000
1,500,000	and above	92,250	10%	1,500,000
<b>Class B Transferees</b>				
\$0	\$100,000	\$0	7%	\$0
100,000	500,000	7,000	10%	100,000
500,000	1,000,000	47,000	12%	500,000
1,000,000	and above	107,000	15%	1,000,000
<b>Class C Transferees</b>				
\$0	\$100,000	\$0	10%	\$0
100,000	1,000,000	10,000	15%	100,000
1,000,000	and above	145,000	20%	1,000,000

Procedure: HEA 1001-2013 repealed the Inheritance Tax for deaths occurring after December 31, 2012.

Indiana Residents: Within 9 months of death, the personal representative must file a return with the appropriate probate court if the value of transferred property interests exceeds the value of exemptions. The court issues the order determining tax liability. The transferee pays the county treasurer, who makes quarterly remittances to the state. The Inheritance Tax Division audits all returns.

Indiana Nonresidents: File directly with the Department of State Revenue. The Department issues an order determining tax liability. The liability is paid directly to the Department of State Revenue.

Estate Tax: HEA 1001-2013 repealed the state Estate Tax for deaths occurring after December 31, 2012.

An estate tax or "pick-up" tax is imposed in an amount equal to the Indiana portion of the state death tax credit against the Federal Estate Tax less the amount of Indiana Inheritance Tax actually paid as a result of the decedent's death. The federal Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) phased out the state death tax credit from 2002 to 2005 and replaced it with a deduction. The deduction was extended through 2012 under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

Generation-Skipping Transfer Tax: HEA 1001-2013 repealed the Generation-Skipping Transfer Tax for deaths occurring after December 31, 2012.

A Generation-Skipping Transfer Tax is imposed in an amount equal to the amount of the credit allowed under federal law to be paid to the state.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue

REVENUE:

Fiscal Year	General Fund			Counties	Total GF and Counties
	Inheritance Tax	Estate Tax	G-S Transfer Tax/Other	Inheritance Tax	
2011	\$148,664,017	\$10,768	\$0	\$12,660,454	\$161,335,239
2012	\$176,026,457	\$0	\$0	\$14,926,007	\$190,952,464
2013	\$165,478,448	\$0	\$0	\$13,960,355	\$179,438,803
2014	\$87,711,571	\$0	\$0	\$7,075,062	\$94,786,634
2015	\$4,594,185	\$217	-\$900*	\$946,428	\$5,539,929

\*Journal entry

DISTRIBUTION:

Resident Inheritance Tax: 92% state General Fund; 8% collecting county.

Nonresident Inheritance Tax: 100% state General Fund.

Estate Tax: 100% state General Fund.

Generation-Skipping Transfer Tax: 100% state General Fund.

**PETROLEUM SEVERANCE**

IC 6-8-1

ACCT. NO. 38220-413800

45 IAC 6-1-1

RATE: The greater of: (a) 1% of the value of the petroleum or (b) \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

ADMINISTRATION: Oil and Gas Division, Department of Natural Resources

REVENUE:

FY 2011	\$1,825,364
FY 2012	\$2,211,601
FY 2013	\$2,421,259
FY 2014	\$2,500,339
FY 2015	\$2,015,073

DISTRIBUTION: Oil and Gas Fund

## RAIL CAR PROPERTY TAX

IC 6-1.1-8;  
IC 6-1.1-8.2

ACCT. NO. 52010-414400 (Rail Car);  
49310-411260 (RR)

**TAXPAYER:** Rail car companies and a railroad company that provides service within a commuter transportation district.

**TAX BASE:** Assessed value of the average number of cars owned or used in the state by a company during the previous year.

**RATE:** Rail car companies: Statewide average net property tax rate.

Railroad companies: Average net property tax rate imposed only in counties in which such companies operate.

**PROCEDURE:** The Department of Local Government Finance assesses the tax against the indefinite-situs distributable property of rail car companies and the distributable property of the railroad company. The Department of State Revenue collects the tax payments. Tax collections from rail car companies are placed in the Commuter Rail Service Fund, and collections from the railroad company are placed in the Electric Rail Service Fund.

**CREDITS:** Rail car companies may file for a credit against their tax liability. The credit is equal to 25% of the taxpayer's expenses in Indiana for maintenance and improvements on rail cars owned or used by the taxpayer, not to exceed the taxpayer's property tax liability on rail cars. Total credits for all taxpayers are limited to \$2.8 M annually. If more than \$2.8 M in credits are claimed in a year, each taxpayer's claim will be reduced on a pro rata basis.

**ADMINISTRATION:** Department of Local Government Finance; Department of State Revenue.

### REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Companies</u>	<u>Total</u>
FY 2011	\$5,069,544	\$94,737	\$5,164,281
FY 2012	\$5,999,139	\$177,578	\$6,176,717
FY 2013	\$6,803,930	\$200,641	\$7,004,571
FY 2014*	\$7,894,635	\$157,064	\$8,051,699
FY 2015	\$8,618,201	\$216,085	\$8,834,286

\*In FY 2014, the \$157,064 railroad company revenue was posted to the Commuter Rail Service Fund. There was a transfer of this amount from the Commuter Rail Fund to the Electric Rail Fund in FY 2015.

**DISTRIBUTION:** Deposits to the Commuter Rail Service Fund and the Electric Rail Service Fund are transferred to the Northern Indiana Commuter Transportation District (NICTD).

### STATE PROPERTY TAX

State Fair, IC 15-1.5-8 (Repealed)	ACCT. NO. 48130-419100;
State Forestry, IC 14-23-3-3 (Repealed)	39810-419100;
Database, IC 14-23-3-3 (Repealed)	48060-419100

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the date of assessment. The assessment date for mobile homes is January 15; and for all other tangible property, March 1. This tax was repealed and not levied after CY 2008.

TAX BASE: Net Assessed Value arrived at for local property tax purposes.

RATE: State Fair: \$0.0008 per \$100 assessed value.  
State Forestry: \$0.0016 per \$100 assessed value.

ADMINISTRATION: Department of Local Government Finance

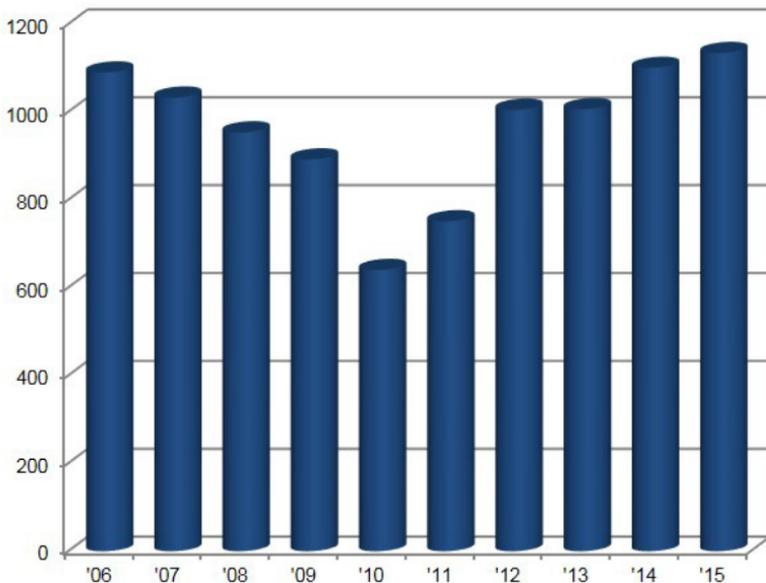
#### REVENUE:

	<u>State Fair</u>	<u>State Forestry</u>	<u>Database</u>	<u>Total</u>
FY 2011*	\$22,246	\$43,649	\$826	\$66,721
FY 2012*	\$52,829	\$105,577	\$124	\$158,530
FY 2013*	\$947	\$2,371	\$51	\$3,369
FY 2014*	\$185	\$344	0	\$529
FY 2015*	\$11	\$22	0	\$33

\*All revenues are from late billings and late payments.



**Revenue from Corporate Taxes**  
**Fiscal Years 2006-2015**  
(Millions of Dollars)



NOTE: Includes revenue collections from Corporate Gross and Adjusted Gross Income, Supplemental Net Income, Financial Institutions, and Utility Receipts Taxes. Totals do not include Insurance Premium Taxes. The Corporate Gross Income and Supplemental Net Income Taxes were repealed on January 1, 2003. Information on these taxes is contained in prior years' tax handbooks.

**CORPORATE ADJUSTED GROSS INCOME TAX**

IC 6-3; 6-3.1

ACCT. NO. 10850-411220

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with the following modifications:

- (1) Subtract any income that the federal law or Constitution prohibits Indiana from taxing;
- (2) Add deduction allowed under federal law for state income taxes;
- (3) Make adjustments to disallow certain federal bonus depreciation allowances;
- (4) Add deduction allowed under Sections 172 and 810 of IRC;
- (5) Add amounts attributable to increased Section 179 property deduction limits;
- (6) Add deduction allowed for domestic production activities;
- (7) Add certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income;
- (8) Add dividends paid to shareholders of captive real estate investment trusts;
- (9) Add exclusion for income attributable to discharge of certain business debt;
- (10) Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011;
- (11) Apportion income to Indiana based on the percentage of sales volume attributable to Indiana.

#### DEDUCTIONS AND EXEMPTIONS:

- Interest on U.S. government obligations.
- Corporate income from public transportation fares.
- Income of insurance companies who pay the Insurance Premium Tax.
- Foreign income of foreign corporations.
- A percentage of a domestic corporation's foreign source dividends, depending on the company's stock ownership.
- Net operating loss deduction.
- Patent-Derived Income: Up to \$5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

#### RATE:

<u>After</u>	<u>Before</u>	<u>% Rate</u>
--	7-1-12	8.50%
6-30-12	7-1-13	8.00%
6-30-13	7-1-14	7.50%
6-30-14	7-1-15	7.00%
6-30-15	7-1-16	6.50%
6-30-16	7-1-17	6.25%
6-30-17	7-1-18	6.00%
6-30-18	7-1-19	5.75%
6-30-19	7-1-20	5.50%
6-30-20	7-1-21	5.25%
6-30-21	--	4.90%

NOTE: Effective January 2005, a 5% rate applies to the amount of income derived by a corporation from sources inside a military base. This rate applies to the taxable year in which the corporation locates its operations in a qualified area and to the four succeeding years.

#### CREDITS:

- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investment made between 2007 and 2016 to manufacture and assemble alternative fuel vehicles. Credits approved by the Indiana Economic Development Corporation (IEDC). New credits not awarded after December 31, 2016.
- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility. The total per taxpayer may not exceed \$3 M, but may be increased by the IEDC Board to \$5 M for biodiesel production tax credits. Total biodiesel production and ethanol production tax credits (see below) may not exceed \$50 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Coal Gasification Technology Investment:** 10% of the first \$500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized bed combustion unit); and 5% of the qualified investment exceeding \$500 M (5% if the investment is in a fluidized bed combustion unit). Credits approved by the IEDC Board.
- **Community Revitalization Enhancement District, Industrial Recovery:** Percent of qualified investments made in these areas as approved by Enterprise Zone Board or IEDC.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.

- **Enterprise Zone Employment Expense:** Allowed for increased employment expenditures for zone residents. The credit is the lesser of 10% of the increased wages or \$1,500 times the number of eligible employees.
- **Enterprise Zone:** Percent of qualified investment in a business located in a zone or a closed military base as approved by the IEDC.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced at qualified Indiana facilities. The total allowable credits per taxpayer: (1) may not exceed \$2 M if annual production of grain ethanol is between 40 million and 60 million gallons; (2) may not exceed \$3 M if annual production of grain ethanol is at least 60 million gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed \$20 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters, division or subdivision principal office, or research center to Indiana.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR. The maximum statewide credit may not exceed \$450,000 annually. New credits not awarded after June 30, 2016.
- **Hoosier Business Investment:** Up to 10% of qualified nonlogistics business investments directly related to expanding the workforce in Indiana. For logistics investments, the credit equals up to 25% of the additional qualified investment made during the taxable year. The total nonlogistics credit for all taxpayers is capped at \$50 M per year, while the total logistics credit for all taxpayers is capped at \$10 M per year. Credits are approved by the IEDC Board. New credits not awarded after December 31, 2020.
- **Indiana Colleges and Universities:** 50% of the amount of any contributions (up to the lesser of \$1,000 or 10% of the corporate income) to institutions of higher education.
- **Individual Development Account:** 50% of the amount contributed to a fund if contribution is not less than \$100 or more than \$50,000.
- **Natural Gas-Powered Vehicles:** 50% of the difference between the price of the qualified vehicle and a similar vehicle that is powered by a gasoline or a diesel engine, up to \$15,000. The maximum credit per taxpayer is \$150,000 per taxable year. The total amount of credits per year may not exceed the lesser of \$3 M or the sales tax revenue attributable to natural gas purchased to provide public transportation.
- **Neighborhood Assistance:** 50% of amounts used to assist economically disadvantaged areas or to employ, train, or provide technical assistance to individuals who reside in these areas; the maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **New Employers:** 10% of wages paid by a new Indiana business to new qualified employees during the first 24 months of employment. The credit applies to new businesses starting from 2010 to 2016, and employing at least 10 new employees. Credits approved by the IEDC Board. Repealed effective January 1, 2015.
- **Prison Investment:** 50% of any capital investment and 25% of any wages paid by a business that hires adult offenders within correctional facilities; the maximum tax credit per employer is \$100,000. Repealed effective January 1, 2015.

- **Research Expense:** For certain qualified research expenses.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC; total amount of credits may not exceed \$1 M per fiscal year. Repealed effective January 1, 2015.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations beginning in tax year 2010. Total tax credits may not exceed \$7.5 M per fiscal year in FY 2015, \$8.5 M in FY 2016, and \$9.5 M each fiscal year, thereafter.
- **21<sup>st</sup> Century Scholars Program:** 50% of the amount of contributions, not to exceed the lesser of the corporation's Adjusted Gross Income Tax liability or \$1,000.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment before 2011; and up to \$1M for investment between 2011 and 2016. Total new credits awarded may not exceed \$12.5 M annually. New credits not awarded after December 31, 2020.

**EXEMPT ORGANIZATIONS:** Businesses subject to the Financial Institutions Tax, international banking facilities, Subchapter S corporations, and federally tax-exempt not-for-profit organizations do not pay the Corporate Adjusted Gross Income Tax.

**PROCEDURE:** A corporation must make quarterly estimated payments when its estimated annual tax liability exceeds \$2,500. The quarterly payments must equal the lesser of 25% of the corporation's estimated annual tax liability or the annualized income installment calculated for federal tax purposes under the Internal Revenue Code. Quarterly payments are due on the 20<sup>th</sup> day of April, June, September, and December with the annual return estimate being due on April 15 for a calendar year taxpayer or by the 15<sup>th</sup> day of the 4<sup>th</sup> month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$5,000, the corporation is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

**ADMINISTRATION:** Corporate Tax Section, Compliance Division, Department of State Revenue

REVENUE:	FY 2011	\$618,961,983
	FY 2012	\$700,296,096
	FY 2013*	\$669,063,896
	FY 2014*	\$764,355,076
	FY 2015	\$777,777,476

\*FY 2013 and FY 2014 revenues may not match the revenue amounts reported by the State Budget Agency (SBA) in the monthly revenue report. DOR deposited certain prior-year revenues in one separate account. Those revenues have been included in the "Other Tax" section of this handbook. SBA reported a portion of those revenues under each tax type.

Annual totals for FY 2010 and FY 2011 adjusted for understatement of Corporate Tax Revenues due to DOR internal audit. FY 2011 also reflects \$7 M audit adjustment to Financial Institutions Taxes.

**DISTRIBUTION:** General Fund.

## FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 45600-562000;759135

**TAXPAYER:** Any business which is primarily engaged in the business of extending credit, engaged in leasing that is the economic equivalent of extending credit, or credit card operations. Insurance companies, international banking facilities, federally chartered credit unions, and S corporations are exempt.

**TAX BASE:** The tax base for financial institutions (except credit unions) is apportioned adjusted gross income with the following adjustments:

Deductions from income include the following:

- Income derived from sources outside the U.S.
- Debt or portion of debt that becomes worthless (in lieu of the federal bad debt deduction).
- Bad debt reserves included in federal income because of accounting method changes.
- Patent-derived income.

Adjustments to income include the following modifications:

- Add federal bad debt deduction.
- Add deduction for taxes based on or measured by income and levied by a state.
- Add federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- Add deduction allowed for net operating losses or net capital losses.
- Adjustments to disallow certain federal bonus depreciation allowances.
- Add amounts attributable to increased Section 179 property deduction limits.
- Add deduction allowed for domestic production activities.
- Add exclusion for income attributable to discharge of certain business debt.
- Add exempt insurance income due to federal treatment of active financing income.
- Add business or trade deduction based on the employment of unauthorized aliens.
- Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011.

Credit union adjusted gross income for a taxable year is total transfers to undivided earnings minus dividends for the taxable year after statutory reserves are set aside. The tax base is determined by taking the taxpayer's

- (1) Indiana adjusted gross income or apportioned income; minus
- (2) the taxpayer's deductible Indiana net operating losses as determined under this section; minus
- (3) the taxpayer's apportioned net capital losses in an amount not to exceed the apportioned net capital gains for the taxable year.

RATE:

<u>After</u>	<u>Before</u>	<u>% Rate</u>
--	1/1/14	8.50%
12/31/13	1/1/15	8.00%
12/31/14	1/1/16	7.50%
12/31/15	1/1/17	7.00%
12/31/16	1/1/19	6.50%
12/31/18	1/1/20	6.25%
12/31/19	1/1/21	6.00%
12/31/20	1/1/22	5.50%
12/31/21	1/1/23	5.00%
12/31/22	--	4.90%

CREDITS: Biodiesel Production*	Headquarters Relocation
Capital Investment	Hoosier Business Investment
Coal Gasification Technology Investment	Individual Development Accounts
Community Revitalization Enhancement District	Industrial Recovery
EDGE	Military Base Recovery
Enterprise Zone Employment Expense	Natural Gas-Powered Vehicles
Enterprise Zone Loan Interest	Neighborhood Assistance
Ethanol Production*	New Employer*
	School Scholarship Contributions
	Riverboat Building*
	Venture Capital Investment

\*Repealed effective January 1, 2015.

PROCEDURE: The corporate income tax laws governing filing returns, making quarterly estimated payments, and other administrative aspects apply to the Financial Institutions Tax.

ADMINISTRATION: Department of State Revenue

REVENUE: FY 2011*	\$62,564,289
FY 2012	\$94,212,629
FY 2013	\$112,806,304
FY 2014	\$102,391,596
FY 2015	\$125,795,369

\*Total reflects \$7 M DOR audit adjustment from Corporate Adjusted Gross Income Taxes.

DISTRIBUTION: (1) Local units of government are guaranteed revenues equal to:

- (a) the amount received by the taxing unit under the former Financial Institution Taxes in 1989; minus
- (b) the amount to be received by the taxing unit in the year of the distribution from property taxes attributable to personal property of banks.

(2) The remaining revenue collected is deposited in the General Fund.

(3) A portion of the local revenue described in (1) is recaptured by the state. The amount recaptured equals the FIT distribution that would have been based on property tax levies that were assumed by the state in 2009.

P.L. 205-2013 requires that starting FY 2014 the total amount of FIT distributions to local entities in a fiscal year will be equal to 40% of the total FIT revenue

collected during the preceding state fiscal year. It also removed the recapture.

	<u>Local Units</u>	<u>General Fund</u>	<u>Recapture Amt</u>
FY 2011	\$33,692,742	\$16,419,666	\$12,451,881
FY 2012	\$33,988,510	\$48,233,472	\$11,990,647
FY 2013	\$32,633,725	\$68,354,690	\$11,817,889
FY 2014	\$45,918,705	\$56,213,312	\$259,579
FY 2015	\$40,956,638	\$84,838,731	-0-

**INSURANCE TAXES**

Premium Tax, IC 27-1-18-2 ACCT. NO. 11900-417210;  
 Fire Insurance Tax, IC 22-12-6-5 37720-417220

**TAXPAYER:**

Premium Tax: Insurance companies not organized under the laws of Indiana but doing business here and domestic insurance companies.

Fire Insurance Tax: All insurance companies, domestic and foreign, selling fire insurance in Indiana.

**TAX BASE:**

Premium Tax: Gross premiums received by insurance companies on (1) insurance policies covering risks within the state during the year or (2) insurance policies made, written, or renewed during the year on marine or transportation risks; minus deductions for reinsurance premiums, dividends paid to resident insureds, and premiums returned.

Fire Insurance Tax: Gross premiums written on fire risks in Indiana minus reinsurance premiums and premiums returned.

RATE: Premium Tax: 1.3%  
 Fire Insurance Tax: 0.5%

- |   |  |
|---|--|
| <p><b>CREDITS:</b> Alternative Fuel Vehicle<br/>                 Manufacturing Investment<br/>                 Biodiesel Production*<br/>                 Capital Investment<br/>                 Coal Gasification Technology Investment<br/>                 Community Revitalization Enhancement District<br/>                 EDGE<br/>                 Energy-Saving Appliances<br/>                 Enterprise Zone Employment Expense<br/>                 Enterprise Zone Loan Interest<br/>                 Ethanol Production</p> | <p>Headquarters Relocation<br/>                 Hoosier Business Investment<br/>                 Indiana Comprehensive Health Insurance Association<br/>                 Indiana Insurance Guaranty Association<br/>                 Industrial Recovery<br/>                 Military Base Recovery<br/>                 Natural Gas-Powered Vehicles<br/>                 New Employer*<br/>                 Riverboat Building*<br/>                 School Scholarship Contributions<br/>                 Venture Capital Investment</p> |
|---|--|

\*Repealed effective January 1, 2015.

**PROCEDURE:** Premium Tax: Quarterly estimated returns filed with the Department of Insurance.

Fire Insurance Tax: Paid to the Department on or before March 2.

ADMINISTRATION: Financial Records, Dept. of Insurance

REVENUE:	Premium Tax	Fire Insurance Tax
FY 2011*	\$185,706,727	\$4,090,458
FY 2012	\$203,122,596	\$4,296,812
FY 2013	\$207,774,580	\$4,497,344
FY 2014	\$218,484,564	\$4,587,708
FY 2015	\$216,271,575	\$4,834,776

\*Total includes \$268,219 recorded in Account 417120.

DISTRIBUTION: Premium Tax: State General Fund.  
Fire Insurance Tax: Fire & Building Services Fund.

**UTILITY RECEIPTS TAX**

IC 6-2.3

ACCT. NO. 10850-411240

TAXPAYER: Transactions of all entities providing the retail sale of utility services in Indiana.

TAX BASE: Domestic and foreign corporations' total gross receipts from all utility services consumed within Indiana regardless of the point of generation or transmission across state lines. Utility service means the furnishing of any of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

Taxable receipts include the following: the retail sale of utility services for consumption; judgments or settlements as compensation for lost retail sales; sales to a reseller if the utility is used in hotels, mobile home parks, or marinas; sales of water or gas to another for rebottling; installation, maintenance, repair, equipment, or leasing services provided to a commercial or domestic consumer that are directly related to the delivery of utility services; and all other receipts not segregated between retail and nonretail transactions.

**DEDUCTIONS AND EXEMPTIONS:**

- Sales to the U.S. government.
- Sales, taxation of which is prohibited by the U.S. Constitution.
- Sales by certain government and nonprofit entities.
- Sales by commercial hotels, mobile home parks, and marinas.
- Certain sales of utility services between members of a controlled group of corporations or an affiliated group.
- The first \$1,000 of taxable income.
- Bad debt, if gross receipts are reported on an accrual basis.
- A depreciation deduction for resource recovery systems used to dispose of solid or hazardous waste if the federal government allows a similar deduction.
- Payments for the return of containers.
- Receipts exempt under the Mobile Telecommunications Sourcing Act.

**CREDITS:**

- Coal Gasification Technology Investment

**EXEMPT ORGANIZATIONS:** Conservancy districts; regional water, sewage, or solid waste districts; nonprofit corporations formed solely for the purpose of supplying water and/or sewer services to the public; county or joint solid waste management districts; county onsite waste management districts.

**TAX RATE:** 1.4%

**PROCEDURE:** A taxpayer must make quarterly estimated payments when the taxpayer's estimated annual tax liability exceeds \$2,500. The quarterly payments must equal at least 25% of the estimated tax due. Quarterly payments are due on the 20<sup>th</sup> day of April, June, September, and December with the annual return due on April 15 for a calendar year taxpayer. If a taxpayer's estimated average quarterly tax liability exceeds \$5,000, the taxpayer is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due.

**ADMINISTRATION:** Corporate Tax Section, Compliance Tax Division, Department of State Revenue

<b>REVENUE:</b>	FY 2011	\$199,070,745
	FY 2012	\$201,016,866
	FY 2013	\$215,467,972
	FY 2014	\$219,406,900
	FY 2015	\$218,597,068

**DISTRIBUTION:** General Fund

**UTILITY SERVICES USE TAX**

IC 6-2.3-5.5

ACCT. NO. 10850-411230

**TAXPAYER:** Consumers of utility services in Indiana. The person who consumes utility services is personally liable for the tax.

**TAX BASE:** The tax is measured by the gross consideration received by the seller from the sale of the following: electrical energy; natural gas used for heat, light, cooling, or power; water; steam; sewage; or telecommunication services.

**DEDUCTIONS AND EXEMPTIONS:** The retail consumption of utility services is exempt from this tax if:

- The transaction is taxable under the Utility Receipts Tax, and the Utility Receipts Tax has been paid.
- The transaction is exempt from the Utility Receipts Tax.
- The receipts are not taxable under the Utility Receipts Tax.
- The receipts are deductible under the Utility Receipts Tax.

**CREDITS:** A person is entitled to a credit against the Utility Services Use Tax equal to the amount, if any, of Utility Services Use Tax paid to another state. Payment of a general sales tax, purchase tax, or use tax to another state does not qualify for a credit.

TAX RATE: The same rate as the Utility Receipts Tax, currently 1.4%.

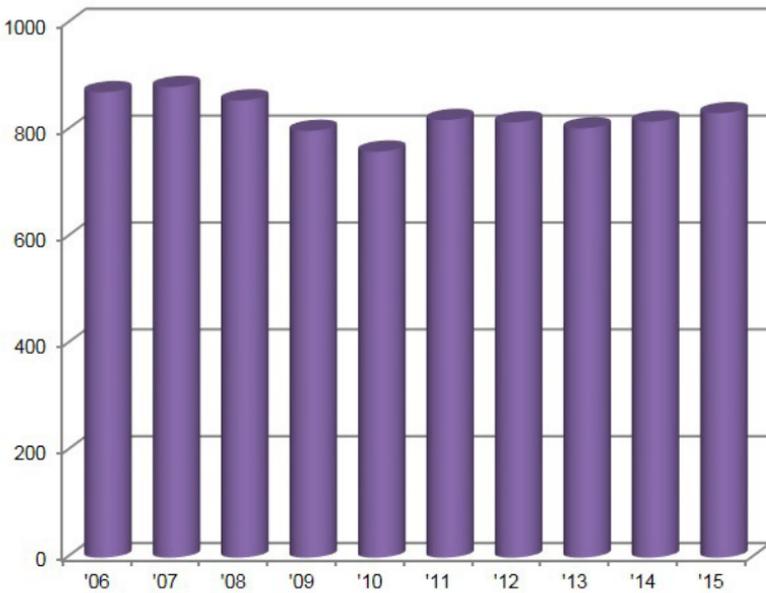
PROCEDURE: The Utility Services Use Tax is paid by the consumer by the 30<sup>th</sup> day after the end of the month in which the utility services were purchased. The consumer is required to file a return even if no tax is due. A seller may elect to register with the Department of State Revenue to collect the tax on behalf of the consumer. A seller is required to remit all Utility Services Use Tax collected by the 30<sup>th</sup> day after the end of the month in which the utility services were sold.

ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue.

REVENUE:	FY 2011	\$9,495,556
	FY 2012	\$9,264,867
	FY 2013	\$8,743,620
	FY 2014	\$14,084,704
	FY 2015	\$12,453,417

DISTRIBUTION: General Fund

**Revenue from Fuel Taxes  
Fiscal Years 2006-2015  
(Millions of Dollars)**



**FUEL TAXES**

- Gasoline Tax, IC 6-6-1.1
- Special Fuel Tax, IC 6-6-2.5
- Motor Carrier Fuel Tax, IC 6-6-4.1
- Inventory Tax, IC 6-6-1.1-209
- Motor Carrier Surcharge Tax, IC 6-6-4.1-4.5
- Alternative Fuel Decals, IC 6-6-2.1
- Marine Fuel Tax, IC 6-6-1.1
- Aviation Fuel Tax, IC 6-6-13

**HISTORY OF FUEL TAX RATES:**

Gasoline Tax (IC 6-6-1.1)

- 1943 - \$0.04 per gal.
- 1957 - \$0.06 per gal.
- 1969 - \$0.08 per gal.
- 1980 - Average price times 8% (maximum rate \$0.12 per gal.)
- 1981 - Average price times 8% (maximum rate \$0.14 per gal.)
- 1982 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a maximum rate of \$0.14 per gal. (Rate equaled \$0.111 per gallon for these years)
- 1985 - \$0.14 per gal.
- 1988 - \$0.15 per gal.
- 2002 - \$0.18 per gal., effective January 1, 2003

Special Fuel Tax (IC 6-6-2.5)

- 1943 - \$0.04 per gal.
- 1957 - \$0.06 per gal.
- 1969 - \$0.08 per gal.
- 1980 - taxed same as Gasoline Tax
- 1985 - \$0.15 per gal.
- 1988 - \$0.16 per gal.

Motor Carrier Fuel Use Tax (IC 6-6-4.1)

- 1982 - taxed same as Gasoline Tax
- 1985 - taxed same as Special Fuel Tax

Motor Carrier Surcharge Tax (IC 6-6-4.1-4.5)

- 1985 - \$0.08 per gal.
- 1988 - \$0.11 per gal.

Oil Inspection Fee (IC 16-44-2-18)

- 1993 - \$0.0008 per gal.
- 1997 - \$0.008 per gal.
- 2005 - \$0.01 per gal. (includes special fuel)

Gasoline and special fuel distributors (with some exceptions) are charged a \$0.01 per gallon Oil Inspection Fee. Revenues from this fee are deposited into the Petroleum Underground Storage Tank Excess Liability Trust Fund and are not listed below under fuel tax revenues. See IC 16-44-2-18 or the section on the Oil Inspection Fee in this handbook for more information.

Aviation Fuel Tax (IC 6-6-13)

- 2013 - \$0.10 per gal.

REVENUE: Total Gasoline and Fuel Use Tax Revenues are as follows:

FY 2011	\$819,163,534
FY 2012	\$814,819,517
FY 2013	\$803,374,814
FY 2014	\$816,050,553
FY 2015	\$832,006,542

DISTRIBUTION:

	<u>Funds Receiving Revenue*</u>	<u>% of Total Revenue</u>
State Highway Fund		51.6%
Local Distributions		39.7%
State Highway Road Construction and Improvement Fund (Bonding)		7.4%
Motor Carrier Regulation Fund		1.2%
Fish and Wildlife Fund		0.2%
<b>Total</b>		<u>100.00%</u>

\*Does not include all sources of transportation funding, but rather only motor fuel revenue. Percentages may not sum due to rounding.

## **GASOLINE TAX**

IC 6-6-1.1

ACCT. NO. 41910-414200; 41930-414200  
30124-414200; 414600; 30512-414300;  
42215-414200; 50510-414200; 418890

**TAXPAYER:** Licensed gasoline distributors who are the first to receive the gasoline in the state. The tax is added to the selling price.

**TAX BASE:** All invoiced gallons of gasoline received less any authorized deductions.

**RATE:** The current rate of tax per gallon is \$0.18.

**PROCEDURE:** Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% distributor allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due (or must be postmarked) by the 20<sup>th</sup> day of each month.

**EXEMPTIONS:** Gasoline sold to a person who has been issued an exemption permit and who operates either an airport where gasoline is sold for the exclusive purpose of propelling aircraft engines or a marine facility, except a taxable marine facility, where gasoline is sold for the exclusive purpose of propelling motorboat engines. Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction. Gasoline sold to the U.S. government, an agency of the U.S. government, or an instrumentality of the U.S. government. Gasoline used by a licensed distributor for any purpose other than the generation of power for the propulsion of motor vehicles upon public highways. Gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation shrinkage or unknown cause while the distributor is still the owner. Gasoline sold to a post exchange or other concessionaire on a federal reservation within Indiana.

**REFUNDS:** A consumer is entitled to a refund of Gasoline Tax paid on gasoline purchased or used for operating stationary gas engines, equipment mounted on motor vehicles whether or not operated by the engine propelling the motor vehicle, a tractor used for agricultural purposes, implements of husbandry as defined in IC 9-13-2-77, motorboats or aircraft, cleaning or dyeing, operating a taxicab as defined in IC 6-6-1.1, local transit systems which qualify under IC 6-6-1.1-902, other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway, and gasoline in excess of 100 gallons which is lost or destroyed. Consumers may claim a Gasoline Tax refund by filing a refund claim (Form GR-4136) within three years from the date the gasoline was purchased.

**PENALTY:** Persons who fail to file a monthly report or pay the full amount of tax shown on their report on or before the due date are subject to a penalty of 10% of the tax due and interest at the current rate. In addition, a civil penalty of \$100 per violation is due for failure to file a report or for filing an incomplete report.

**ADMINISTRATION:** Special Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$543,037,889
	FY 2012	\$534,704,488
	FY 2013	\$529,619,800
	FY 2014	\$527,290,132
	FY 3015	\$540,082,544

DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

- 1/9 of the total tax collected is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- 1/18 of the total tax collected is deposited into the State Highway Fund (INDOT).
- 1/18 of the total tax collected is deposited into the Gas Tax Fund for later distribution through the Motor Vehicle Highway Account formula (effective January 1, 2003).
- \$25 M is deposited into the Special Distribution Account, 60% of which is distributed to local units and 40% is distributed to the State Highway Fund (INDOT).
- Of the remainder, 75% is deposited into the Motor Vehicle Highway Account. The remaining 25% is deposited into the Highway Road and Street Fund, 55% of which is deposited into the State Highway Fund and 45% is deposited into the Local Road and Street Account.

### **MARINE FUEL TAX**

IC 6-6-1.1

ACCT. NO. 39745-414200

TAXPAYER: Licensed gasoline distributors who are the first to receive gasoline in the state. The tax is added to the selling price.

TAX BASE: Total gallons of gasoline sold to a taxable marine facility defined as a marina located on an Indiana lake.

RATE: The rate of tax per gallon of gasoline sold is \$0.18.

PROCEDURE: Licensed distributors make monthly payments based on invoiced gallons received minus a 1.6% allowance to cover evaporation, shrinkage, losses, and collection expenses. Information reports and tax payments are due by the 20<sup>th</sup> day of each month. The total amount of gasoline sold to taxable marine facilities during the month is identified on the distributor's monthly report. The total tax paid each month as a result of these sales is then transferred into the Fish and Wildlife Fund of the Department of Natural Resources.

EXEMPTIONS: Gasoline sold to a person who has been issued an exemption permit and who operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$159,678
	FY 2012	\$143,416
	FY 2013	\$102,512
	FY 2014	\$117,745
	FY 2015	\$98,463

DISTRIBUTION: Fish and Wildlife Fund.

### **MOTOR CARRIER FUEL USE TAX**

IC 6-6-4.1

ACCT. NO. 50510-414400

**TAXPAYER:** A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

**TAX BASE:** The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

**RATE:** The rate of tax per gallon is \$0.16.

**PROCEDURE:** The tax is reconciled quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The tax is based on the amount of fuel consumed in Indiana. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator of which is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every four miles traveled.

**EXEMPTIONS:** Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

**CREDITS:** A carrier is entitled to a credit against the tax if the carrier, or lessor operating under the carrier's annual permit, has paid the Gasoline or Special Fuel Tax on the motor fuel purchased in Indiana, consumed the fuel outside Indiana and paid a gasoline, special fuel, or road tax with respect to the fuel in one or more other states or jurisdictions.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$1,309,354
	FY 2012	\$540,262
	FY 2013	\$488,510
	FY 2014	\$433,084
	FY 2015	\$315,156

DISTRIBUTION: State Highway Fund.

### **MOTOR CARRIER SURCHARGE TAX**

IC 6-6-4.1-4.5

ACCT. NO. 50520-414600;  
32810-414600; 30124-427439

TAXPAYER: A carrier who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

TAX BASE: The total amount of motor fuel consumed by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. The tax imposed does not apply to that portion of motor fuel used to propel equipment mounted on a motor vehicle having a common reservoir for locomotion on the highway and the operation of such equipment.

RATE: The rate of tax is \$0.11 per gallon. This tax is in addition to any other motor fuel tax imposed.

PROCEDURE: The tax is paid quarterly by the carrier to the Department on or before the last day of the month immediately following the quarter. The amount of motor fuel consumed by a carrier is the total amount of motor fuel consumed in its entire operations within and without Indiana multiplied by a fraction, the numerator of which is the total number of miles traveled in Indiana, and the denominator is the total number of miles traveled within and without Indiana. If no records show the total number of miles traveled, it is presumed that one gallon is consumed for every four miles traveled.

EXEMPTIONS: Motor vehicles operated by the state, a subdivision of the state, the United States, or an agency of states; a school bus operated on behalf of a state or political subdivision of a state; a vehicle used in casual or charter bus operations; vehicles registered as farm vehicles by the Bureau of Motor Vehicles or under a similar law of another state; trucks with dealer registration plates; and an intercity bus as defined in IC 9-13-2-83.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$96,494,850
	FY 2012	\$95,690,049
	FY 2013	\$103,547,462
	FY 2014	\$109,090,248
	FY 2015	\$100,763,822

DISTRIBUTION: 45.5% is deposited into the State Highway Fund, 45.5% is deposited into the Motor Vehicle Highway Account, and 9% is deposited into the Motor Carrier Regulation Fund administered by the Department.

## MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209;  
6-6-2.5-29

ACCT. NO. 41910-414500; 30124-414500;  
50510-414500; 42215-414500

**TAXPAYER:** Persons having title to gasoline and authorized unlicensed dealers who have special fuel in their taxable storage facilities held for resale on the effective date of an increase in the Gasoline or Special Fuel Tax rates are subject to the Inventory Tax.

**TAX BASE:** Gallons of gasoline or special fuel held for resale.

**RATE:** The tax rate is equal to the difference of the increased license tax rate minus the previous license tax rate.

**PROCEDURE:** Persons subject to the tax take inventory of the gallonage in storage on the day a tax rate change takes effect. The person reports the gallonage on forms provided by the Department of State Revenue and pays the tax within 30 days of the inventory date.

**ADMINISTRATION:** Special Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0

**DISTRIBUTION:** Same as Gasoline Tax and Special Fuel Tax.

**NOTE:** The Inventory Tax is imposed only when there is an increase in the Gasoline Tax or the Special Fuel Tax. The Gasoline Tax last was increased to \$0.18 per gallon, effective January 1, 2003.

## SPECIAL FUEL TAX

IC 6-6-2.5

ACCT. NO. 41920-414200; 50510-414300; 414600;  
30124-414300; 414400

**TAXPAYER:\*** Licensed special fuel suppliers who sell special fuel (diesel, biodiesel, and natural gas products) from a terminal rack located in Indiana, licensed permissive suppliers who sell special fuel for import into Indiana, or persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner. Owners of motor vehicles registered in Indiana that utilize an alternative fuel decal.

**TAX BASE:\*** Special fuel or natural gas products (CNB and LNG) sold or used in producing or generating power for propelling motor vehicles, except fuel used for nonhighway purposes; used as heating oil; or in trains. Motor vehicles propelled by alternative fuel (LPG) must obtain an alternative fuel decal for the motor vehicle and pay an annual fee.

\*Legislation was passed in 2013 and again in 2014 to make changes to the Special Fuel Tax and Alternative Fuel decals. However, taxpayer, tax base, and amounts reflected here do not include any implementation of this legislation due to implementation delay. Information for FY 2015 will include natural gas products (CNG and LNG) as special fuels as well as a re-instated alternative fuel decal that only applies to LPG vehicles.

RATE: The rate of tax per gallon of special fuel is \$0.16. The fee schedule for alternative fuel decals is the following:

	Vehicle Category	Rate Schedule If Purchased During			
		Apr-June	July-Sept	Oct-Dec	Jan-Mar
1.	A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 lbs.	\$100.00	\$75.00	\$50.00	\$25.00
2.	A recreational vehicle	\$100.00	\$75.00	\$50.00	\$25.00
3.	A truck or bus, the declared gross weight of which is greater than 9,000 lbs. but equal to or less than 11,000 lbs.	\$175.00	\$131.25	\$87.50	\$43.75
4.	An alternative fuel delivery truck powered by alternative fuel, the declared gross weight of which is greater than 11,000 lbs.	\$250.00	\$187.50	\$125.00	\$62.50
5.	A truck or bus, the declared gross weight of which is greater than 11,000 lbs., except an alternative fuel delivery truck	\$300.00	\$225.00	\$150.00	\$75.00
6.	A tractor designed to be used with a semitrailer	\$500.00	\$375.00	\$250.00	\$125.00

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if application is made after June 30 of a year and the motor vehicle is newly converted to alternative fuel, purchased, or registered in Indiana.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments by the 15<sup>th</sup> day of each month. Persons who purchase special fuel tax-exempt and subsequently use the fuel in a taxable manner must file quarterly reports and tax payments by the 15<sup>th</sup> day of the month following the end of the quarter.

EXEMPTIONS: Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export; exports by a supplier; exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading; special fuel sold to the United States or agency or instrumentality thereof; special fuel sold to a post exchange or other concessionaire on a federal reservation in Indiana; special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation; special fuel sold to a public transit department of a municipality and used for the transportation of persons for compensation within a service area no part of which is more than five miles outside the corporate limits of the municipality; special fuel sold to a common carrier of passengers, including a business operating a taxicab (as defined in IC 6-6-1.1-103(l)) and used by the carrier to transport passengers within a service area that is not larger than one county and counties contiguous to that county; the portion of special fuel used to operate equipment attached to a motor vehicle if the fuel was placed into the fuel supply tank of a motor vehicle that has a common fuel reservoir for travel on a highway for the operation of equipment; and special fuel used for nonhighway purposes, used as heating

oil, or in trains. Special fuel exempt for nonhighway purposes, as heating oil, or in trains, shall have dye added to it at or before the time of withdrawal from a terminal or refinery rack.

REFUNDS: Either an end seller or end user may obtain a refund for tax paid on undyed special fuel subsequently used in a nontaxable manner. In order for the end seller to obtain a claim for refund, the seller must receive a properly completed SFT-E exemption certificate from each end user and submit a properly completed SF-1932 claim for refund form to the Special Tax Division. In order for the end user to obtain a claim for refund, the user is not permitted to file a claim for a refund for the same sale or purchase of special fuel.

Indiana participates in the International Fuel Tax Agreement (IFTA). According to IFTA, motor carriers pay motor fuel taxes in the state or jurisdiction in which the fuel is consumed rather than purchased. Payments to other IFTA jurisdictions for motor fuel tax revenue on motor fuels purchased in Indiana but consumed in other jurisdictions are paid out of the Motor Vehicle Highway Account and represent a large portion of total Special Fuel refunds each year.

PENALTY: Persons who fail to file monthly reports or pay the full amount of tax due shown on their reports on or before the due date must pay either a 10% penalty or \$5.00, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:*	FY 2011	\$178,161,763
	FY 2012	\$183,741,302
	FY 2013	\$169,616,566
	FY 2014	\$177,617,457
	FY 2015	\$189,026,276

\*Revenue amounts include fee revenues from alternative fuel decals (IC 6-6-2.1).

DISTRIBUTION: The first \$25 M is distributed 60% to local units and 40% to the Department of Transportation. The remainder is deposited 75% to the Motor Vehicle Highway Account and 25% to the Highway, Road, and Street Fund.

**AVIATION FUEL TAXES**

IC 6-6-13

ACCT. NO. 10850-413350

TAXPAYER: Aviation fuel retailers. The tax is added to the price of the fuel.

TAX BASE: Gasoline, other synthetic fuel, or jet fuel used to power aircraft.

RATE: The rate of tax per gallon of aviation fuel sold is \$0.10.

PROCEDURE: A retailer shall remit revenue for a particular month by the 16<sup>th</sup> day of the following month. Retailers who properly submit the tax retain a 1.6% collection allowance.

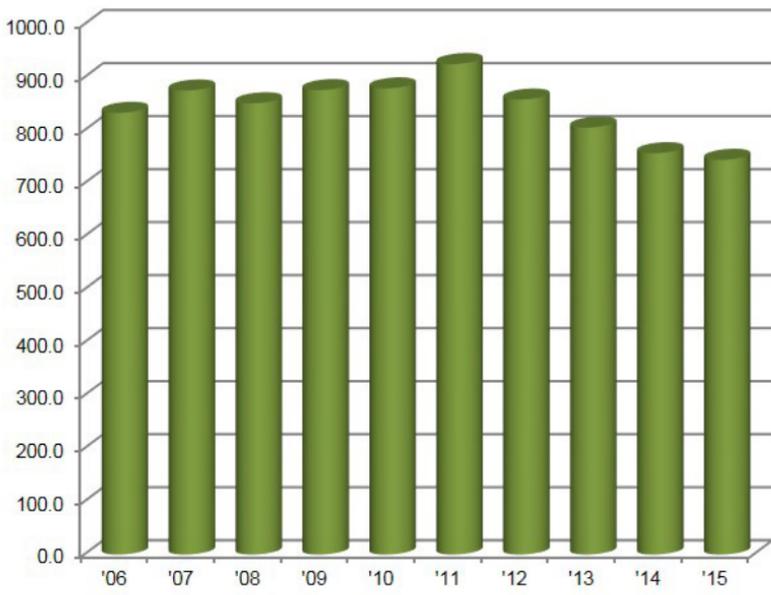
EXEMPTIONS: Aviation fuel used by federal government agencies, the state of Indiana, the Air National Guard, or a common carrier of passengers or freight are exempt from the tax.

ADMINISTRATION: Department of State Revenue

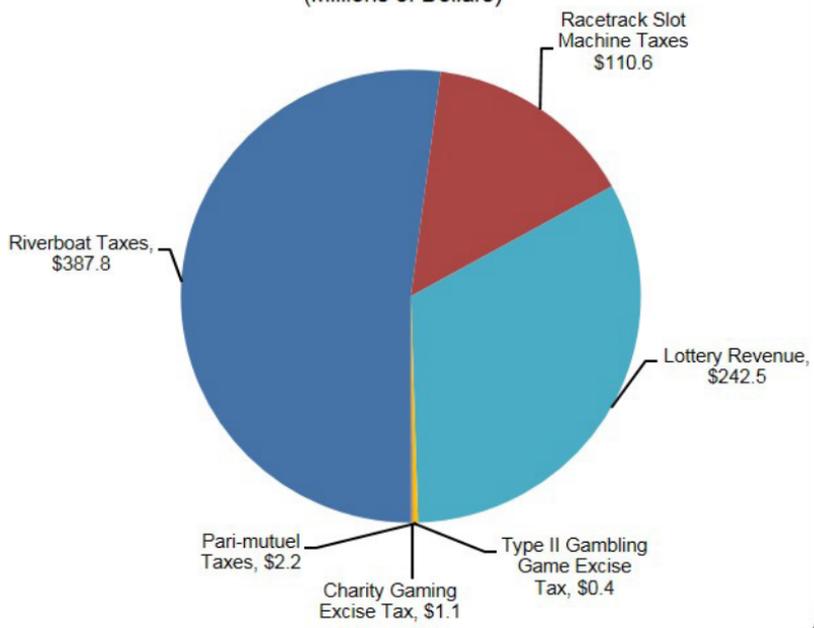
REVENUE:	FY 2014	\$1,501,887
	FY 2015	\$1,720,281

DISTRIBUTION: General Fund

**State Revenue from All Gaming Sources**  
**Fiscal Years 2006-2015**  
(Millions of Dollars)



**State Gaming Revenue Mix**  
**FY 2015**  
(Millions of Dollars)



## RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 18810-415200 through 18910-415200

**TAXPAYER:** A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the French Lick Casino.

**TAX BASE:** Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling; or (3) through the turnstile to the French Lick Casino.

**RATE:** \$3 per admission, whether paid or unpaid. (Prior to July 1, 2010, the tax was \$4 per admission to the French Lick Casino.)

**ADMINISTRATION:** Department of State Revenue

**REVENUE:** See table on next page.

**DISTRIBUTION:** The Department of State Revenue deposits Admission Tax revenue in the state General Fund. Revenue from the Admission Tax is distributed quarterly.

The annual amount distributed to each state agency and local unit listed in the table below is equal to the FY 2002 distribution. However, the distribution to the Lake County Convention and Visitor's Bureau is equal to \$1,582,992 (90% of the FY 2002 distribution). The remaining 10%, equal to \$175,888, is to be distributed to the Northwest Indiana Law Enforcement Training Center. The annual distribution amount for each state agency and local unit is guaranteed with a supplemental distribution from revenue from the Riverboat Wagering Tax. Starting FY 2014, the supplemental distribution is capped at \$48 M. P.L. 233-2007 provided for the replacement of the Admissions Tax distribution to the Indiana Horse Racing Commission. Replaced Admissions Tax revenue is distributed to the state General Fund.

Admission Tax revenue from the French Lick Casino is to be distributed as follows.

Distributions of Admission Tax collected on or after July 1, 2010, are:

- 29.33% to Orange County
- 6.67% to Orleans
- 6.67% to Paoli
- 26.67% divided equally between French Lick and West Baden Springs
- 30.66% to the IEDC

P.L. 255-2015 repealed the French Lick Casino admissions tax effective July 1, 2015.

The Admission Tax distribution cap and guarantee that apply to the other riverboats do not apply to the French Lick Casino.

REVENUE:

	<u>Date*</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Ameristar/ East Chicago^	4/18/1997	\$8,285,853	\$8,139,432	\$7,184,295	\$7,388,799
Belterra/ Switzerland Co.	10/27/2000	4,982,925	4,507,113	3,705,198	3,422,106
Blue Chip/ Michigan City	8/22/1997	7,453,212	7,170,531	6,824,973	7,156,536
Tropicana/ Evansville	12/8/1995	3,654,027	3,406,668	3,360,831	3,446,229
French Lick/ Orange Co.	11/1/2006	2,951,067	2,905,602	2,515,729	2,566,698
Hollywood/ Lawrenceburg	12/13/1996	10,774,461	8,372,403	5,616,291	4,760,347
Horseshoe/ Hammond	6/29/1996	17,296,958	14,736,708	13,340,917	12,338,596
Horseshoe-S. Indiana/ Harrison Co.	11/20/1998	6,723,342	6,484,926	6,285,603	5,852,361
Majestic Star I/ Gary^	6/11/1996	4,346,253	3,925,458	3,445,521	2,948,148
Majestic Star II/ Gary^	6/11/1996	4,346,253	3,925,458	3,445,521	2,959,770
Rising Star/ Rising Sun	10/4/1996	<u>3,894,730</u>	<u>3,146,904</u>	<u>2,465,724</u>	<u>2,167,626</u>
<b>Total</b>		<b>\$74,709,081</b>	<b>\$66,721,203</b>	<b>\$58,190,603</b>	<b>\$55,007,216</b>

\*First day of full-time operation

^Ameristar, formerly Resorts and Harrah's; Rising Star formerly Grand Victoria; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy; Tropicana, formerly Casino Aztar.

DISTRIBUTION: See following page.

	FY 2012		FY 2013		FY 2014		FY 2015	
	Supplemental (for FY 2011 shortages)	Actual	Supplemental (for FY 2012 shortages)	Actual	Supplemental (for FY 2013 shortages)	Actual	Supplemental (for FY 2014 shortages)	Actual
State General Fund	N/A	\$18,346,054	N/A	\$14,418,750	N/A	\$12,384,314	N/A	11,512,337
IEDC	N/A	\$913,885	N/A	893,990	N/A	801,255	N/A	774,159
Indiana Horse Racing Comm.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mental Health, Division of	1,731,410	2,356,108	1,829,253	2,218,233	1,967,127	1,905,248	2,042,536	1,771,100
State Fair Commission	2,597,141	3,534,197	2,743,907	3,327,383	2,950,721	2,857,901	3,063,835	2,656,677
West Baden Sprgs Hist. Hotel								
Preserv.& Maint. Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dearborn County	3,482,671	3,696,882	3,751,566	3,056,817	4,391,632	2,017,028	4,865,494	1,605,866
Dearborn Co. Conv. & Vis. Bur.	348,264	369,685	375,153	305,679	439,159	201,701	486,545	160,585
East Chicago	2,956,504	2,788,127	3,194,187	2,753,668	3,228,646	2,411,350	3,198,888	2,449,519
Evansville	862,141	1,233,209	893,462	1,151,923	974,748	1,121,845	900,128	1,153,622
French Lick	N/A	397,477	N/A	388,825	N/A	348,491	N/A	336,706
Gary	3,299,075	2,891,913	3,420,489	2,688,947	3,623,455	2,413,698	3,492,479	2,056,626
Hammond	0	5,294,238	0	5,220,276	73,962	4,541,583	674,232	4,205,685
Harrison County	6,577,387	4,400,070	7,080,425	4,411,874	7,068,621	4,218,754	6,505,104	3,962,064
Harrison Co.Conv. & Vis. Bur.	328,866	220,002	354,018	220,592	353,428	210,936	325,252	198,101
Lake County	6,255,579	10,974,278	6,614,676	10,662,891	6,926,063	9,366,630	7,365,599	8,711,830
Lake Co. Conv. & Vis. Bur.	562,992	987,681	595,310	959,661	623,330	842,998	662,890	784,065
LaPorte County	1,373,995	2,483,357	1,425,917	2,408,036	1,501,237	2,289,827	1,450,708	2,371,365
LaPorte Co. Conv & Vis. Bur.	137,398	248,333	142,590	240,801	150,122	228,981	145,070	237,134
Lawrenceburg	3,482,671	3,696,882	3,751,566	3,056,817	4,391,632	2,017,028	4,865,494	1,605,866
Michigan City	1,373,995	2,483,357	1,425,917	2,408,036	1,501,237	2,289,827	1,450,708	2,371,365
NW Ind. Law Enf. Trng. Acad.	62,561	109,737	66,151	106,618	69,270	93,657	73,663	87,110
Ohio County	1,314,269	1,303,975	1,334,061	1,134,178	1,503,858	852,007	1,599,934	738,804
Ohio Co. Conv. & Vis. Bur.	131,426	130,396	133,405	113,417	150,384	85,200	159,992	73,880
Orange County	N/A	874,241	N/A	855,210	N/A	766,498	N/A	740,577
Orange Co. Dev. Commission	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	FY 2012		FY 2013		FY 2014		FY 2015	
	Supplemental (for FY 2011 shortages)	Actual	Supplemental (for FY 2012 shortages)	Actual	Supplemental (for FY 2013 shortages)	Actual	Supplemental (for FY 2014 shortages)	Actual
Orleans	N/A	198,813	N/A	194,485	N/A	174,311	N/A	168,416
Paoli	N/A	198,813	N/A	194,485	N/A	174,311	N/A	168,416
Rising Sun	1,314,269	1,303,975	1,334,061	1,134,178	1,503,858	852,007	1,599,934	738,804
Switzerland County	1,473,821	3,339,111	1,465,597	3,125,503	1,679,205	2,591,881	1,982,261	2,297,286
Switzerland Co. Conv & Vis Bur	73,690	166,954	73,279	156,274	83,960	129,593	99,112	114,863
Vanderburgh County	862,141	1,233,209	893,462	1,151,923	974,748	1,121,845	900,128	1,153,622
Vand. Co. Conv. & Vis. Bur.	86,213	123,320	89,345	115,191	97,474	112,183	90,012	115,361
West Baden Springs	N/A	397,477	N/A	388,825	N/A	348,491	N/A	336,706
<b>Total</b>	<b>\$40,688,480</b>	<b>\$76,695,756</b>	<b>\$42,987,799</b>	<b>\$69,463,488</b>	<b>\$46,227,876</b>	<b>\$59,771,378</b>	<b>\$48,000,000</b>	<b>\$55,658,518</b>

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

NOTE: Some Admissions Tax collected in FY 2011 was not distributed to the state General Fund until after July 1, 2011. This amount totaled \$1,553,643 and is reflected in the FY 2012 total. In addition, too much Admission Tax was distributed to the Division of Mental Health. The excess totaled \$66,112. This amount is reflected in the total reported in the table.

NOTE: Prior to September 15<sup>th</sup> each year, money is distributed from the General Fund to the local units and state agencies receiving Admission Tax distributions listed in the table to pay shortages in actual distributions during the preceding fiscal year. This does not include local units or state agencies receiving Admission Tax revenue from the French Lick Casino. The sum of actual distributions listed in the table above for a fiscal year and the supplemental distributions made subsequently for that fiscal year is equal to the FY 2002 distributions.

## RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 36950-415300 through 37050-415300

**TAXPAYER:** A person or organization that holds an owner's license for riverboat gambling operations; or the operating agent of the French Lick Casino.

**TAX BASE:** Adjusted gross receipts (AGR), which are wagers minus winnings and uncollectible receivables.

**RATE:** (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling; or (3) the French Lick Casino is subject to the graduated tax rate presented in the table below.

P.L. 229-2013 allowed gaming licensees to deduct AGR attributable to free-play wagering at any time during the year. The total amount deducted by a licensee for free play may not exceed \$2.5 M in FY 2013 and \$5 M annually in FY 2014 through FY 2016.

Beginning FY 2014 the lowest bracket of the wagering tax rate schedule for riverboats that had less than \$75 M of AGR during the preceding state fiscal year is 5% instead of 15%. An additional tax of \$2.5 M is imposed if the riverboats taxed under the alternative schedule receive AGR exceeding \$75 M in a particular state fiscal year.

Taxable AGR Increment	Tax Rate on AGR
<u>Earned July 1 to June 30</u>	<u>Increment</u>
\$25 M and under	5% or 15%
Over \$25 M up to \$50 M	20%
Over \$50 M up to \$75 M	25%
Over \$75 M up to \$150 M	30%
Over \$150 M up to \$600 M	35%
Over \$600 M	40%

**ADMINISTRATION:** Department of State Revenue

**REVENUE:** See table on next page.

**DISTRIBUTION:** The Department of State Revenue deposits Wagering Tax revenue in the State Gaming Fund. Funds are first appropriated to the Indiana Gaming Commission to administer riverboat gaming. From the remaining funds the first \$33 M each fiscal year is set aside for local revenue sharing. Revenue-sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the revenue-sharing set-aside, 25% of the remainder up to the FY 2002 distribution level is distributed to the local units listed in the table below. The remaining Wagering Tax revenue is distributed to the state General Fund from which an amount is distributed annually to the Build Indiana Fund (BIF). This total is equal to \$250 M minus amounts deposited in the BIF from lottery profits, pari-mutuel taxes, and tax and fee revenue from charitable gaming. In the event that Admission Tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, Wagering Tax revenue in the state General Fund will be utilized to make up the difference.

Wagering Tax revenue collected until June 30, 2015, from the French Lick Casino is distributed as follows.

- 9% to Orange County
- 5% to Orleans
- 5% to Paoli
- 16% divided equally between French Lick and West Baden Springs
- 8% to the Orange County Development Commission
- 19% to the West Baden Springs Historic Hotel Preservation Fund\*
- 0.5% to the Indiana Economic Development Commission (IEDC)
- 37.5% to the state General Fund

P.L. 255 -2015 changed the distributions of wagering tax revenue collected from the French Lick Casino effective July 1, 2015.

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the French Lick Casino.

\*If the balance in the fund exceeds \$20 M, this revenue must be distributed to the state General Fund.

REVENUE:

	<u>Date*</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Ameristar/E.					
Chicago^	4/18/1997	\$68,469,018	\$65,117,874	\$58,121,091	62,302,396
Belterra/					
Switzerland Co.	10/27/2000	37,132,643	33,969,134	26,503,876	25,470,164
Blue Chip/					
Michigan City	8/22/1997	45,918,088	42,818,709	37,617,211	38,170,672
Tropicana/					
Evansville	12/8/1995	28,174,829	26,731,545	25,867,886	27,142,478
French Lick Casino					
/Orange Co.	11/1/2006	18,274,554	17,600,149	13,341,800	11,503,385
Hollywood/					
Lawrenceburg^	12/13/1996	134,228,551	102,390,031	60,335,526	47,900,766
Horseshoe/					
Hammond	6/29/1996	157,547,492	155,751,412	144,302,174	134,685,404
Horseshoe S. Ind/					
Harrison Co.^	11/20/1998	75,971,402	78,939,054	75,180,957	71,928,610
Majestic Star I/					
Gary^	6/11/1996	25,535,645	23,162,363	20,667,676	18,662,055
Majestic Star II/					
Gary^	6/11/1996	19,508,029	17,446,127	13,342,172	9,528,153
Rising Star/					
Rising Sun	10/4/1996	<u>19,951,718</u>	<u>15,833,059</u>	<u>10,051,495</u>	<u>5,007,863</u>
<b>Total</b>		<b>\$630,711,969</b>	<b>\$579,759,457</b>	<b>\$485,331,864</b>	<b>\$452,301,946</b>

\*First day of full-time operation

^Ameristar, formerly Resorts and Harrah's; Rising Star formerly Grand Victoria; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy; Tropicana, formerly Casino Aztar.

DISTRIBUTION:

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Build Indiana Fund	\$98,489,595	\$83,326,794	\$81,316,485	65,162,053
IEDC	91,132	87,967	66,464	57,224
Gaming Commission	1,779,859	865,571	1,865,247	1,825,856
Local Revenue Sharing	33,000,000	33,000,000	33,000,000	33,000,000
PTRF	N/A	N/A	0	0
State General Fund	398,058,805	365,326,033	282,000,440	271,061,164
West Baden Springs Hist. Hotel Pres. & Maint. Fund	0	318,202	0	0
East Chicago	13,549,654	13,549,654	13,525,040	13,549,654
Evansville	4,760,340	4,760,340	4,760,340	4,760,340
French Lick	1,458,107	1,407,478	1,063,424	915,589
Gary	10,595,682	9,535,023	7,868,017	6,431,341
Hammond	13,749,023	13,749,023	13,749,023	13,749,023
Harrison Co.	11,767,667	11,767,667	11,767,667	11,767,667
Lawrenceburg	17,686,963	17,686,963	13,529,285	10,856,709
Michigan City	9,556,783	9,556,783	8,739,937	8,852,064
Orange County	1,640,371	1,583,413	1,196,352	1,030,037
Orange Co. Dev. Comm	1,458,107	1,407,478	1,063,424	915,589
Orleans	911,317	879,674	664,640	572,243
Paoli	911,317	879,674	664,640	572,243
Rising Sun	4,700,424	3,682,324	2,276,897	1,071,415
Switzerland Co.	5,111,269	5,111,269	5,111,269	5,111,269
West Baden Springs	1,458,107	1,407,478	1,063,424	915,589
<b>Total</b>	<b>\$630,734,523</b>	<b>\$579,888,810</b>	<b>\$485,292,018</b>	<b>\$452,177,070</b>

NOTE: The sum of distributions will not equal revenue due to the timing of distributions.

**CHARITY GAMING EXCISE TAX**

IC 4-32.2-10

ACCT. NO. 35410-415100

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sale of pull tabs, punchboards, and tip boards to qualified organizations licensed for charity gaming.

RATE: 10% of the price paid by a qualified organization for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2011	\$1,276,362
	FY 2012	\$1,229,753
	FY 2013	\$1,146,023
	FY 2014	\$1,138,740
	FY 2015	\$1,085,172

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the fund after (1) the costs of charity gaming administration are subtracted and (2) distributions are made to the License Control Division and the Gaming Control Division, is distributed quarterly to the Build Indiana Fund.

**PARI-MUTUEL ADMISSION TAX**

IC 4-31-9-5

ACCT. NO. 18950

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Paid admissions to a horse track or satellite facility.

RATE: \$0.20 per person on paid admission to a horse track or satellite facility.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: 50% in equal shares to the city, town, and county in which the race track is located; 50% to the state General Fund.

**PARI-MUTUEL SATELLITE FACILITY TAX**

IC 4-31-9-9

ACCT. NO. 45750-415700; 48130-415700

TAXPAYER: A person or organization that is licensed to operate a satellite facility.

TAX BASE: Pari-mutuel wagers made at a satellite facility.

REVENUE BASE: One-half of one percent (0.5%) of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:	FY 2011	\$514,720
	FY 2012	\$460,000
	FY 2013	\$385,806
	FY 2014	\$310,046
	FY 2015	\$307,060

DISTRIBUTION: 50% Livestock Industry Promotion and Development Fund; 50% to the State Fair Commission for activity authorized under IC 15-1.5-3.

**PARI-MUTUEL WAGERING TAX**

IC 4-31-9-3

ACCT. NO. 18940-415800

TAXPAYER: A person or organization that holds a permit to conduct a horse racing meeting or is licensed to operate a satellite facility.

TAX BASE: Pari-mutuel wagers made on live and simulcast races.

RATE: Rate equals 2% of the total amount wagered on live races and simulcasts conducted at a permit holder's racetrack and 2.5% of the total amount wagered

on simulcasts at satellite facilities.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2011	\$2,985,181
	FY 2012	\$2,614,605
	FY 2013	\$2,156,808
	FY 2014	\$1,963,193
	FY 2015	\$1,879,366

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Build Indiana Fund.

### SLOT MACHINE WAGERING TAX

IC 4-35-8

ACCT. NO. 36934-415420;  
36932-415410; 17036-740830

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

TAX BASE: Pursuant to the Delaware Bankruptcy Court's ruling in the bankruptcy proceeding of Indianapolis Downs, LLC, the tax has been paid on a tax base equal to 85% of adjusted gross receipts (AGR) since November 2011. AGR is wagers minus winnings and uncollectible receivables. The tax base was equal to 100% AGR before July 1, 2012, and 99% of AGR beginning July 1, 2012, until June 30, 2013.

P.L. 2010-2013 required that starting July 1, 2013, each licensee will pay wagering tax on 91.5 % of AGR that will include amounts used to support the horse racing industry. It also required that starting FY 2014 the distributions for horse racing purposes will be as follows: (1) 15% of AGR for the horse racing purposes between July 1, 2013, and December 31, 2013, and (2) a negotiated amount between 10% and 12% of AGR for the horse racing purposes starting January 1, 2014.

P.L. 2015-2015 reduced the tax base to 88% of the AGR received after June 30, 2015.

RATE: The taxpayer is subject to the graduated tax on AGR presented in the table below.

<u>Taxable AGR Increment</u> <u>Earned July 1 to June 30</u>	<u>Tax Rate on Taxable</u> <u>AGR Increment</u>
\$100 M and under	25%
Over \$100 M up to \$200 M	30%
Over \$200 M	35%

ADMINISTRATION: Department of State Revenue

REVENUE:	<u>Hoosier Park</u>	<u>Indiana Grand</u>	<u>Total</u>
FY 2011	\$60,844,280	\$69,318,765	\$130,163,045
FY 2012*	\$55,048,089	\$62,411,130	\$117,459,219
FY 2013	\$50,116,995	\$55,706,662	\$105,823,657
FY 2014	\$50,231,172	\$60,597,938	\$110,829,110
FY 2015	\$49,173,154	\$61,490,559	\$110,663,713

\*Indiana Grand Casino began paying tax on 85% of AGR on November 1, 2011. Hoosier Park began paying tax on 85% of AGR on November 9, 2011.

DISTRIBUTION: Property Tax Reduction Trust Fund until 2009; state General Fund beginning in 2009.

	<u>State</u>
	<u>General Fund*</u>
FY 2011	\$131,296,129
FY 2012	\$117,561,718
FY 2013	\$105,901,454
FY 2014	\$110,711,386
FY 2015	\$110,549,418

\*The distribution total will not equal the sum of the revenue collections due to the timing of distributions.

### **COUNTY SLOT MACHINE WAGERING FEE**

IC 4-35-8.5

ACCT. NO. 15392-422880

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

TAX BASE: Adjusted gross receipts (AGR), which are wagers minus winnings and uncollectible receivables.

RATE: 3% of AGR up to \$8 M annually.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Hoosier Park</u>	<u>Indiana Grand</u>	<u>Total</u>
FY 2011	\$6,499,566	\$7,189,690	\$13,689,256
FY 2012	\$6,660,544	\$7,369,966	\$14,030,510
FY 2013	\$6,592,451	\$7,292,256	\$13,884,614
FY 2014	\$6,088,727	\$6,990,890	\$13,079,617
FY 2015	\$5,925,010	\$7,195,372	\$13,120,382

DISTRIBUTION: Revenue from the fee is distributed to the county auditor of the county where the owner's racetrack is located. The revenue must be divided on a per capita basis between the county and cities and towns within the county.

### **SUPPLEMENTAL FEE ON SLOT MACHINE WAGERING**

IC 4-35-8.9

ACCT. NO. 15394-422890

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct slot machine gaming at the owner's racetrack.

TAX BASE: Adjusted gross receipts (AGR), which are wagers minus winnings and uncollectible receivables.

RATE: 1% of AGR. (Note: The tax applies only to AGR received by the racetrack owner from July 1, 2007, to June 30, 2012.)

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Hoosier Park	Indiana Grand	Total
FY 2011	\$2,166,522	\$2,396,563	\$4,563,085
FY 2012	\$2,220,189	\$2,956,655	\$4,676,837
FY 2013*	N/A	N/A	\$381,064
FY 2014	-0-	-0-	-0-
FY 2015	-0-	-0-	-0-

N/A: Separate totals are not available for FY 2013.

\*FY 2013 includes the revenue generated in June 2012 and deposited into the account in July 2012.

DISTRIBUTION: Revenue from the fee is distributed in equal shares to (1) riverboat casino owners who commenced gambling operations under an initial owner's license issued after June 30, 2006, and (2) riverboat casino operating agents who commenced gambling operations under the initial term of an operating agent contract that was entered into after June 30, 2006.

NOTE: The French Lick Casino is the only riverboat casino that meets the requirements to receive revenue from the supplemental fee.

#### **TYPE II GAMBLING GAME EXCISE TAX**

IC 4-36-9

ACCT. NO. 17036-415150

TAXPAYER: Licensed distributors or manufacturers of pull tabs, punchboards, and tip boards.

TAX BASE: Sales of pull tabs, punchboards, and tip boards to alcoholic beverage license holders with an endorsement allowing on-premises sale of pull tabs, punchboards, and tip boards.

RATE: Rate is equal to 10% of the price paid by all approved alcoholic beverage license holders for pull tabs, punchboards, and tip boards.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2011	\$396,939
	FY 2012	\$390,362
	FY 2013	\$416,530
	FY 2014	\$403,515
	FY 2015	\$414,417

DISTRIBUTION: State General Fund

## STATE LOTTERY

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:		<u>Net Income</u>
	FY 2011	\$188,230,369
	FY 2012	\$227,387,006
	FY 2013	\$215,731,742
	FY 2014	\$250,630,227
	FY 2015	\$243,489,678

**DISTRIBUTION:**

- (1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5 M (\$30 M annually).
- (2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5 M (\$10 M annually).
- (3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5 M (\$20 M annually).
- (4) Surplus revenue shall be deposited in the Build Indiana Fund.

	Teachers <u>Retirement*</u>	<u>Pension Relief*</u>	<u>Build Indiana Fund*</u>
FY 2011**	\$35,000,000	\$35,000,000	\$160,199,434
FY 2012	\$30,000,000	\$30,000,000	\$147,589,985
FY 2013	\$30,000,000	\$30,000,000	\$164,519,352
FY 2014	\$30,000,000	\$30,000,000	\$166,324,253
FY 2015	\$30,000,000	\$30,000,000	\$182,458,988

\*Teachers' Retirement is fund-account #74030-472100

Pension Relief is fund-account #74510-472100

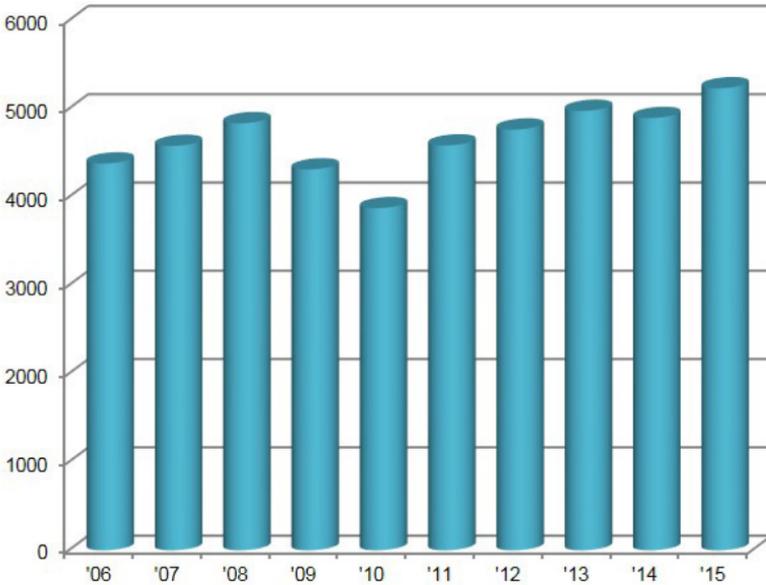
Build Indiana Fund is fund-account #30340-472100

\*\*Shift from quarterly distributions to monthly distributions after the July quarterly distribution resulted in an additional: (1) \$5 M distribution to Teachers' Retirement; (2) \$5 M distribution to Pension Relief; and (3) \$33.2 M to the Build Indiana Fund.

NOTE: The sum of the distributions will not equal (and may exceed) the net income because the Lottery Commission retains earnings for operations and future distributions and because of the timing of the distributions.



**Revenue from Individual Income Taxes**  
**Fiscal Years 2006-2015**  
(Millions of Dollars)



**INDIVIDUAL ADJUSTED GROSS INCOME TAX**

IC 6-3; 6-3.1

ACCT. NO. 10850-411050; 411100

**TAXPAYER:** Individuals, partners, stockholders in Subchapter S corporations, trusts, estates, and nonresidents with income from sources in Indiana.

**TAX BASE:** Except for trusts and estates, federal adjusted gross income (AGI) with the following modifications:

**ADD-BACKS:**

- Bonus depreciation allowances
- Discharge of business indebtedness
- Domestic production activities deduction
- Interest income
- Interest income from non-Indiana state local bonds purchased after December 31, 2011
- Net operating losses
- Recoveries of previously allowed deductions
- Section 179 property deduction limits
- State income taxes paid on federal Schedules C, C-EZ, E, or F

For trusts and estates, the tax base is the federal taxable income. Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

## DEDUCTIONS AND EXEMPTIONS:

- **\$1,000 Exemption:** For the taxpayer, spouse, and each dependent claimed on the federal return.
- **\$1,000 Elderly or Blind:** For each individual aged 65 or over and/or blind.
- **\$1,500 Dependent Child Exemption:** For dependent children under the age of 19 or full-time students under the age of 24.
- **\$500 Elderly and Low Income:** For each person 65 or older with an AGI less than \$40,000.
- **Civil Service Annuity Income:** Income from a civil service annuity less any social security or railroad retirement income. The maximum deduction is \$2,000 per qualifying person before 2015, \$8,000 in 2015, and \$16,000 each year thereafter.
- **Disability Retirement Income:** Disability retirement income received by an individual who is less than 65, retired, and permanently and totally disabled. The maximum deduction is \$5,200 per qualifying person.
- **Enterprise Zone Employee:** The lesser of 50% earnings or \$7,500 if individual lives and works within an enterprise zone.
- **Exempt Income:** Under federal law or the Constitution
- **Export Income:** Portion of a taxpayer's adjusted gross income attributable to income earned in maritime opportunity districts. Repealed effective January 1, 2016.
- **Federal Employee Paid Leave:** The lesser of an individual's itemized deduction allowed by the Internal Revenue Service or the individual's Indiana adjusted gross income for any paid leave bought back by the individual.
- **Holocaust Settlement:** Settlement payment amount.
- **Home Insulation:** Up to \$1,000 for the purchase and installation of home insulation, weather stripping, storm doors, storm windows, and double-pane windows. Repealed effective January 1, 2016.
- **Homeowner Property Taxes:** Up to \$2,500 of property taxes paid on an individual's principal place of residence.
- **Hoosier Lottery Winnings:** Up to the first \$1,200 of the total prize money won. Repealed effective January 1, 2016.
- **Human Services Recipients:** Under certain circumstances, individuals who live in certain medical facilities may receive a deduction to reduce their tax liability to zero.
- **Interest on U.S. Government Obligations:** Interest income from a direct obligation of the U.S. government.
- **Law Enforcement Rewards:** Up to \$1,000 of awards received by providing information that assisted in the arrest of a person. Repealed effective January 1, 2016.
- **Medical Saving Account Contribution:** Amount of employer deposits in certain medical care savings accounts. Repealed effective January 1, 2016.
- **Military Service Income:** Up to \$5,000 of earned military pay to all active-duty Armed Forces Reserve and National Guard members. Taxpayers who are least 60 years old and receiving retirement income or survivor's benefits may also claim the deduction.
- **Net Operating Losses:** Indiana portion of net operating losses.
- **Non-Indiana Locality e)Earnings:** Up to \$2,000 of income taxed by a political subdivision of another state. Repealed effective January 1, 2016.
- **Partnership Long-Term Care Insurance Premiums:** Amount of premiums paid during the year on a qualified long-term care policy.
- **Patent-Derived Income:** Up to \$5 M in income from plant or utility patents issued beginning in 2008 to businesses or organizations domiciled in Indiana.

- **Private School/Home School Expenses:** \$1,000 per dependent child for unreimbursed expenses of primary or secondary school education in private or home school.
- **Rent on Principal Residence:** Up to \$3,000 of rent paid on an individual's principal place of residence.
- **September 11<sup>th</sup> Compensation Payments:** Settlement payment amount.
- **Social Security and Railroad Retirement Benefits:** Benefits included in federal gross income and income from supplemental railroad retirement annuities.
- **Solar-Powered Roof Vent or Fan:** Up to \$1,000 deduction if a solar-powered roof vent or fan is installed on a building owned or leased by the taxpayer. Repealed effective January 1, 2016.
- **State Tax Refund:** Amount of the state tax refund reported on the federal return.
- **Unemployment Compensation:** Portion of unemployment income reported on the federal return.

RATE:	<u>After</u>	<u>Before</u>	<u>Rate</u>
	12-31-2014	1-1-2015	3.40%
	12-31-2016	1-1-2017	3.30%
			3.23%

#### CREDITS:

- **Adoption Tax Credit:** 10% of the federal adoption tax credit claimed for the year. The maximum credit equals \$1,000 per eligible child. The credit goes into effect beginning January 1, 2015.
- **Alternative Fuel Vehicle Manufacturing Investment:** 15% of qualified investments made between 2007 and 2016 to manufacture and assemble alternative fuel vehicles. Credits are approved by the Indiana Economic Development Corporation (IEDC). New credits not awarded after December 31, 2016.
- **Biodiesel Production:** \$1.00 per gallon of biodiesel and \$0.02 per gallon of blended biodiesel (petroleum diesel blended with at least 2% biodiesel) produced at an Indiana facility. The total per taxpayer may not exceed \$3 M but may be increased by the IEDC Board to \$5 M for biodiesel production. Total biodiesel production tax credits and ethanol production tax credits (see below) may not exceed \$50 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Classroom Supplies:** Qualified teachers may receive a tax credit equal to their qualified classroom supply expenditures. The maximum credit is \$100. The credit is effective beginning in 2015.
- **Coal Gasification Technology Investment:** 10% of the first \$500 M in qualified investment in an integrated coal gasification power plant (7% if the investment is in a fluidized-bed combustion unit); and 5% of the qualified investment exceeding \$500 M (3% if the investment is in a fluidized-bed combustion unit). Credits are approved by the IEDC Board.
- **College Savings:** 20% of annual contributions to an Indiana College Choice 529 investment plan savings account. The maximum credit per taxpayer is \$1,000.
- **Community Revitalization Enhancement District, Industrial Recovery:** Percent of qualified investments made in these areas as approved by an Enterprise Zone Board or IEDC Board.

- **Earned Income Tax Credit:** A refundable tax credit for certain families that have a modified adjusted gross income less than \$43,750. The credit amount depends on the number of qualifying children and family income. The maximum credit for 2014 was \$491.
- **Economic Development for Growing Economy (EDGE):** Incremental income tax withholdings of new or retained employees as approved by the IEDC Board.
- **Enterprise Zone Employment Expense:** Allowed for increased employment expenditures, equal to the lesser of 10% multiplied by the increased wages or \$1,500 multiplied by the number of qualified employees.
- **Enterprise Zone Investment Cost:** Percent of qualified investment in a business located in an enterprise zone.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans.
- **Ethanol Production:** \$0.125 per gallon of ethanol produced at qualified Indiana facilities. The total allowable credit per taxpayer (1) may not exceed \$2 M if annual production of grain ethanol is between 40 million and 60 million gallons; (2) may not exceed \$3 M if annual production of grain ethanol is at least 60 million gallons; or (3) is not specified for production of cellulosic ethanol. Total biodiesel production and grain ethanol production tax credits may not exceed \$50 M for all taxpayers and all taxable years. Total cellulosic ethanol production credits may not exceed \$20 M for all taxpayers and all taxable years. Repealed effective January 1, 2015.
- **Headquarters Relocation:** Up to 50% of the costs incurred by an eligible business to relocate its headquarters, division or subdivision principal office, or research center to Indiana.
- **Historic Rehabilitation:** 20% of qualified expenditures as approved by the Department of Natural Resources (DNR). The maximum statewide credit may not exceed \$450,000 annually. New credits not awarded after June 30, 2016.
- **Hoosier Business Investment:** Up to 10% of qualified nonlogistics business investments directly related to expanding the workforce in Indiana, not to exceed the taxpayer's state tax liability. For logistics investments, the credit equals 25% of the additional qualified investment made during the taxable year. The total nonlogistics credit for all taxpayers is capped at \$10 M per year while the total logistics credit for all taxpayers is capped at \$50 M per year. Credits are approved by the IEDC Board. New credits not awarded after December 31, 2020.
- **Income Taxes Paid to Other States:** Up to the state tax rate of the income taxed by other states.
- **Indiana Colleges and Universities:** 50% of contributions to institutions of higher education, up to \$100 (\$200 if filing a joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if the contribution is not less than \$100 and not more than \$50,000.
- **Natural Gas-Powered Vehicles:** 50% of the difference between the price of the qualified vehicle and a similar vehicle that is powered by a gasoline or a diesel engine up to \$15,000. The maximum credit per taxpayer is \$150,000 per taxable year. The total amount of credits per year may not exceed the lesser of \$3 M or the sales tax revenue attributable to natural gas fuel used in providing public transportation.

- **Neighborhood Assistance Program:** 50% of contributions to approved projects that assist economically disadvantaged areas or to employ, train, or provide technical assistance to people who reside in these areas. The maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **New Employers:** 10% of wages paid by a new Indiana business to new qualified employees during the first 24 months of employment. The credit applies to new businesses starting from 2010 to 2016 and employing at least 10 new qualified employees. Credits are approved by the IEDC Board. Repealed effective January 1, 2015.
- **Prison Investment:** 50% of any capital investment and 25% of wages paid by a business that hires adult offenders within correctional facilities. The maximum tax credit per employer is \$100,000. Repealed effective January 1, 2015.
- **Property Taxes Paid on Homesteads:** An amount for property taxes paid on the taxpayer's principal place of residence, provided the taxpayer's earned income is less than \$18,600, the taxpayer owns the residence, the residence is located in Lake County, and the taxpayer does not claim the income tax deduction for property taxes paid on the residence.
- **Research Expense:** For certain qualified research expenses incurred.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
- **Riverboat Building:** 15% of a qualified investment to build or refurbish a riverboat as approved by the IEDC. Total amount of credits may not exceed \$1 M per fiscal year. Repealed effective January 1, 2015.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations. Total tax credits may not exceed \$7.5 M in FY 2015, \$8.5 M in FY 2016, and \$9.5 M each fiscal year thereafter.
- **21<sup>st</sup> Century Scholar Program:** 50% of contributions to the 21<sup>st</sup> Century Scholarship Support Fund. The maximum credit is \$100 for individuals and \$200 for joint filers.
- **Unified Tax Credit for Elderly:** Declining refundable credit for individuals with adjusted gross income less than \$10,000, the value of the credit depending on income and marital status.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment before 2011 and up to \$1 M for investment between 2011 and 2016. Total new credits awarded may not exceed \$12.5 M annually. New credits not awarded after December 31, 2020.

PROCEDURE: A percent equal to the current tax rate of wages of employees are withheld by employers and paid to the Department of State Revenue either by the 20<sup>th</sup> day after the end of the month or quarterly, depending on the amount of total tax withheld. Upon the request of a pensioner, the person paying the pensioner shall withhold income tax.

All other income is reported annually with provisions for quarterly estimated tax payments. Quarterly estimated payments are not required if the taxpayer's estimated annual tax liability can reasonably be expected to be less than \$1,000. Annual taxpayer returns are due April 15.

ADMINISTRATION: Income Tax Individual Section, Compliance Division,  
Dept. of State Revenue

REVENUE:	FY 2011	\$4,585,551,525
	FY 2012	\$4,765,464,205
	FY 2013	\$4,972,809,603
	FY 2014	\$4,896,316,493
	FY 2015	\$5,232,976,595

DISTRIBUTION: State General Fund

**INDIVIDUAL INCOME TAX  
TAX YEAR 2013 STATISTICS\*  
STATEWIDE TOTALS**

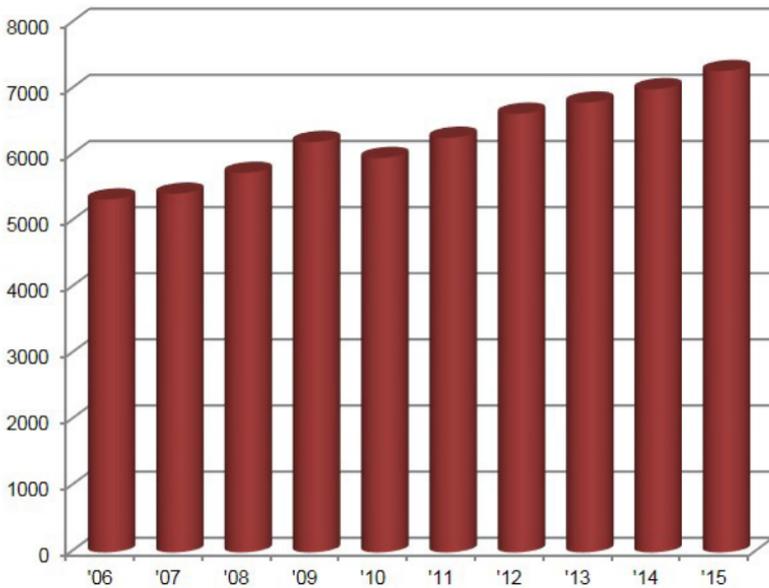
	Grand Total	
	Returns	Amount (\$)
<b>FEDERAL ADJUSTED GROSS INCOME</b>	<b>3,187,797</b>	<b>\$153,344,707,697</b>
<b>ADD-BACKS*</b>		
Net Operating Loss Deduction	17,455	\$9,092,907,749
Federal Bonus Depreciation	128,011	(\$393,585,697)
Section 179 Allowances	22,777	\$1,156,144,613
Domestic Production Activities Deduction	16,777	\$258,848,242
Out-of-State Municipal Bond Interest	13,712	\$99,963,422
Business Income Tax Deducted	12,467	\$39,971,193
Discharged of Debt of a Principal Residence	820	\$27,741,259
IRA Charitable Distribution Deduction	1,150	\$9,589,553
Deferral of Business indebtedness Discharge and Reacquisition	50	\$2,042,363
<b>TOTAL ADD-BACKS</b>	<b>191,057</b>	<b>\$10,198,622,646</b>
<b>TOTAL INDIANA INCOME</b>	<b>3,187,797</b>	<b>\$163,566,750,909</b>
<b>DEDUCTIONS</b>		
Social Security Benefits	390,020	\$4,813,946,951
Rent on Principal Residence	684,315	\$1,893,400,257
Homeowner's Property Tax	1,407,373	\$1,631,614,178
Indiana Net Operating Loss	9,168	\$560,438,250
Military Service Current or Pension Income	42,086	\$203,311,506
Unemployment Compensation	44,343	\$178,517,847
Hooiser Lottery Winnings	5,310	\$137,384,024
Railroad Retirement Income	8,489	\$120,246,335
Interest on US Bonds	73,093	\$107,232,806
Private School/Homeschool Expense	54,623	\$96,545,000
Natl. Guard/Reserve Active Duty Pay**	1,800	\$49,560,344
IN Partnership Long-term Care Insurance Premiums	14,900	\$42,144,709
Home Insulation	42,680	\$30,712,075
Human Services Deduction	1,763	\$24,077,503
Income Earned by EZ Employees	3,572	\$23,801,196
Civil Service Annuity Income	4,512	\$8,141,168
<b>TOTAL INDIANA DEDUCTIONS</b>	<b>2,237,785</b>	<b>\$10,487,564,262</b>
<b>INDIANA ADJUSTED GROSS INCOME</b>	<b>3,142,272</b>	<b>\$153,051,845,035</b>
<b>EXEMPTIONS</b>		
\$1,000 Per Federal Exemption	3,116,545	\$6,223,499,165
\$1,500 Per Dependent Child	948,718	\$2,502,727,401
\$1,000 If Elderly or Blind	567,242	\$765,906,383
\$500 If Low-Income and Elderly	336,423	\$220,674,073
<b>TOTAL EXEMPTIONS</b>	<b>3,116,649</b>	<b>\$9,715,335,804</b>
<b>INDIANA TAXABLE INCOME</b>	<b>2,972,416</b>	<b>\$144,917,200,111</b>

<b>TAX LIABILITY</b>		
State Income Tax	2,955,589	\$4,927,182,287
Local Option Income Tax	2,852,703	\$1,786,925,867
Use Tax on Out-of-State Purchases	27,584	\$1,956,694
Household Employment Tax	904	\$521,244
Indiana College Savings Plan Tax Credit Recapture	945	\$166,036
<b>TOTAL TAX</b>	<b>2,958,342</b>	<b>\$6,716,752,128</b>
<b>TAX PAYMENTS MADE</b>		
State Tax Withholding	2,723,875	\$4,316,604,626
Estimated Tax Payments	236,106	\$941,521,216
Local Tax Withholding	2,362,704	\$1,313,750,938
<b>TOTAL TAX PAYMENTS MADE</b>	<b>2,959,981</b>	<b>\$6,571,876,780</b>
<b>TAX CREDITS</b>		
Taxes Paid to Other States	145,088	\$195,530,113
Earned Income Tax Credit	518,068	\$102,842,317
Indiana 529 College Savings Plan Contributions	79,367	\$53,606,975
Taxes Paid to Localities in Other States	48,524	\$22,842,329
Business Research Expenses	1,894	\$15,761,101
Unified Tax Credit for the Elderly	156,425	\$11,345,330
Lake County Homeowner's Property Taxes	31,715	\$9,166,970
Indiana College/University Donations	86,146	\$8,518,052
School Scholarship Contribution	2,167	\$5,230,526
Economic Development for a Growing Economy (EDGE) Credit	763	\$4,601,772
Venture Capital Investment	528	\$3,716,492
Neighborhood Assistance Program Contributions	2,417	\$2,088,379
Hoosier Business Investment Tax Credit	104	\$1,604,217
Ethanol Production Credit	32	\$790,130
Wages Paid to Enterprise Zone Employees	242	\$778,167
Community Revitalization Enhancement Credit	51	\$456,458
Industrial Recovery Credit	16	\$260,779
Residential Historic Building	159	\$248,837
Historic Building Rehabilitation Expenses	40	\$216,561
New Employer Tax Credit	132	\$151,163
Investment in Enterprise Zone Businesses	18	\$84,696
Interest Earned on Loans to Enterprise Zone Businesses	26	\$79,617
Individual Development Account Contributions	113	\$70,073
<b>TOTAL CREDITS</b>	<b>997,962</b>	<b>\$440,364,282</b>
<b>REFUNDS/TAXES OWED</b>		
Overpayments Donated to Nongame Fund	20,150	\$344,091
Total Refunds	2,159,763	\$733,379,712
Total Owed	904,799	\$621,890,206

\*Totals may not be comparable to prior years as some fields have been calculated with information from other fields in lieu of using entered totals.

\*\*Military pay (other than combat pay) to National Guard or Reserve members during period while on involuntary orders or unit if federalized.

**Revenue from Sales Taxes**  
**Fiscal Years 2006-2015**  
(Millions of Dollars)



**SALES AND USE TAX**

IC 6-2.5

ACCT. NO. 10850-412010; 10850-412600;  
10850-412700; 30124-412010;  
30124-412600; 30124-412700;  
45760-412010; 45760-412600;  
45760-412700; 52010-412010;  
52010-412600; 52010-412700

**TAXPAYER:** Purchasers of tangible personal property and public utility service, renters of rooms or other accommodations for less than 30 days, and renters of other property.

**TAX BASE:** Sales price of the taxable transaction.

**RATE:** 7% of the sales price, as passed in P.L. 146-2008, effective April 1, 2008.

**CREDITS:**

- Biodiesel Production
- Biodiesel Sales (Credits may not be taken after December 31, 2010.)
- Ethanol Production
- Riverboat Building
- Out-of-State Vehicle Purchases
- The price of bulk propane exceeding \$2.50 per gallon (Credits may only be claimed for sales that occurred after December 31, 2013, and before April 1, 2014.)

DEDUCTIONS: Sales of E85 (repealed effective July 2012).

PROCEDURE: Collected at the retail level (except for gasoline). The tax must be remitted before the 20<sup>th</sup> day after the end of the month. Retailers whose average monthly tax remittance during the preceding calendar year was less than \$1,000 must send the taxes collected within 30 days after the end of the month, unless the retailer has an individual withholding tax liability of more than \$1,000. If a person's monthly sales tax liability exceeds \$10,000, that person is required to remit payment by means of electronic fund transfer, by delivery in person, or by courier. Payment shall be made on or before the date the tax is due. Gasoline distributors, refiners, or terminal operators remit sales tax collections two times a month.

Retail merchants are allowed to retain a collection allowance if remittance is timely. The allowance is computed as a percentage of the merchant's total sales tax liability. The rates as passed in P.L. 146-2008, effective April 1, 2008, are as follows:

- (1) 0.73% if the merchant's sales tax liability accrued during the fiscal year does not exceed \$60,000;
- (2) 0.53% if the merchant's accrued liability is between \$60,000 and \$600,000; and
- (3) 0.26% with accrued liability above \$600,000.

EXEMPTIONS: Wholesale sales and sales of goods for resale; the sale of goods directly used in direct production in manufacturing, farming, public utilities (including those operated by a special district or a not-for-profit corporation), public transportation; sales by a utility to a person for use in manufacturing, mining, production, refining, oil extraction, mineral extraction, irrigation, agriculture, or horticulture; the cost of pollution abatement equipment required by federal, state, or local law; most sales by charitable, religious, scientific, and educational organizations; sales of tangible personal property, service, or meals by fraternities, sororities, and student cooperatives; sales of newspapers and purchases made by free distribution newspapers; sales to governmental entities; sales to solid waste management districts; sales of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, prescription orthopedic devices, eyeglasses, and contact lenses; sales of equipment and devices used to monitor blood glucose level; sales of most food for at-home human consumption; all purchases of items with food stamps; state and federal taxes on gasoline; sales made in interstate commerce; like-kind exchanges; tire retreading; sales of property to be incorporated in leased school buildings; casual sales; sales of admission tickets; gratuities for serving or delivery if the gratuity charge is stated separately from the price of the food and beverage; water not meant for immediate consumption; preowned manufactured homes; lottery tickets; property consumed in commercial printing; commercial printing shipped out of state; items consumed and rendered unusable after its first usage for food services; items used in preparation of food for immediate consumption (e.g., sandwich wrappers) or items consumed by a guest in a hotel or motel; certain racing equipment; certain research and development equipment; sales of cargo trailers or recreational vehicles to certain nonresidents; sales of Type II gambling games authorized by IC 4-36; sales of property that is part of a national, regional, or local headend or similar facility furnishing video services, cable radio services, satellite television or radio services, or internet access services; sales

of aircraft (acquired after 6-30-08) if the gross lease revenue derived from leasing or rental of the aircraft is equal to or greater than the book value of the aircraft; or 7.5% of the greater of the book value of the aircraft or the net acquisition price of the aircraft; wrapping material and empty containers that are acquired for shipping or delivery; machinery, tools, supplies, and equipment for direct use in recycling; recycling materials and other tangible personal property to be consumed in the process of recycling or to become a part of the product produced by the recycling process; tangible personal property related to the repair, maintenance, refurbishment, remodeling, or remanufacturing of an aircraft or avionics system of an aircraft; tobacco-stamping equipment; postage if separately stated on invoice; aviation fuel; required product labels.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013*</u>	<u>FY 2014</u>	<u>FY 2015</u>
GF	\$6,217,492,403	\$6,621,781,226	\$6,794,675,712	\$6,923,030,225	7,194,845,864
MVHA	0	0	0	70,057,614	72,693,141
PMTF	42,547,315	0	0	0	0
IRSF	1,841,600	1,940,676	1,977,793	2,030,936	2,110,332
CRSF	7,810,925	8,231,143	8,415,294	8,539,995	8,955,638
Total	\$6,269,692,043	\$6,631,953,045	\$6,805,068,799	\$7,003,658,770	\$7,278,604,975

\*FY 2013 revenues may not match the revenue amount reported by the State Budget Agency (SBA) in the monthly revenue report. DOR deposited certain prior-year revenues in one separate account. SBA reported a portion of those revenues under each tax type.

DISTRIBUTION: The distribution of sales tax revenue was most recently amended by P.L. 205-2013, effective July 1, 2013.

- 98.848% to the state General Fund
- 1% to the Motor Vehicle Highway Account
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

The distribution for FY 2012 and FY 2013 was specified in P.L. 229-2011.

- 99.848% to the state General Fund
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

The previous distribution was specified in P.L. 146-2008 and went into effect on May 1, 2008.

- 99.178% to the state General Fund
- 0.67% to the Public Mass Transportation Fund
- 0.029% to the Industrial Rail Service Fund
- 0.123% to the Commuter Rail Service Fund

NOTE: Sales Tax refunds come directly out of the General Fund. Therefore, the final distribution of revenue does not total these percentages.



**Jan. 2016 – Dec. 2016 Local Option Income Tax (LOIT)  
Adopted Taxes and Total Rates\***

<b>County</b>	<b>CAGIT</b>	<b>COIT</b>	<b>CEDIT</b>	<b>LOIT Adoption**</b>	<b>CY 2016 Total Tax Rate</b>
Adams		X	X	2,3	1.624%
Allen		X	X	2,3	1.350%
Bartholomew	X		X		1.250%
Benton	X		X	2,3	1.790%
Blackford	X		X	3	1.500%
Boone		X			1.000%
Brown	X		X	1,2,3	2.396%
Carroll	X		X	1,2	1.704%
Cass	X		X	2,3	2.500%
Clark	X		X	2,3	2.000%
Clay	X			2,3	2.250%
Clinton	X		X	2,3	2.000%
Crawford	X		X		1.000%
Daviess	X		X		1.750%
Dearborn		X			0.600%
Decatur	X		X		1.330%
DeKalb	X		X	2,3	2.000%
Delaware		X	X	3	1.500%
Dubois		X	X		1.000%
Elkhart	X		X	2,3	2.000%
Fayette		X	X	2	2.370%
Floyd	X		X		1.150%
Fountain	X		X	2,3	1.550%
Franklin	X		X	3	1.500%
Fulton	X		X	2,3	1.930%
Gibson		X	X		0.700%
Grant		X	X	2	2.250%
Greene		X	X		1.250%
Hamilton		X			1.000%
Hancock	X		X	2,3	1.700%
Harrison	X		X		1.000%
Hendricks	X		X	2,3	1.500%
Henry		X	X	3	1.500%
Howard		X	X	2	1.650%
Huntington	X		X	2,3	1.750%
Jackson	X		X		1.600%
Jasper	X		X	1,2,3	2.864%
Jay	X		X	1,2,3	2.450%
Jefferson			X		0.350%
Jennings	X		X	2,3	1.750%
Johnson	X				1.000%
Knox		X	X		1.000%
Kosciusko		X	X		1.000%
LaGrange	X		X		1.400%
Lake			X	2,3	1.500%
LaPorte	X		X		0.950%
Lawrence	X			2,3	1.750%
Madison		X		2,3	1.750%
Marion		X		1,3	1.770%
Marshall	X				1.250%
Martin		X	X	2,3	1.500%

County	CAGIT	COIT	CEDIT	LOIT	CY 2016
				Adoption**	Total Tax Rate
Miami		X	X	2,3	2.540%
Monroe		X			1.095%
Montgomery		X	X	2	2.100%
Morgan	X		X	1,2,3	2.720%
Newton	X				1.000%
Noble	X		X		1.500%
Ohio	X			3	1.250%
Orange	X		X		1.250%
Owen	X		X		1.300%
Parke	X		X	1,2,3	2.450%
Perry		X	X	3	1.810%
Pike			X	3	0.750%
Porter			X		0.500%
Posey		X	X		1.000%
Pulaski	X		X	1,2,3	3.380%
Putnam	X		X	3	1.750%
Randolph	X		X	2,3	2.250%
Ripley	X		X		1.380%
Rush	X		X	3	2.100%
St. Joseph		X	X	2,3	1.750%
Scott		X	X		1.410%
Shelby	X		X	3	1.500%
Spencer		X	X		0.800%
Starke	X		X		1.710%
Steuben	X		X	2,3	1.790%
Sullivan			X		0.300%
Switzerland		X			1.000%
Tippecanoe		X	X		1.100%
Tipton	X		X	2,3	1.980%
Union	X		X	3	1.750%
Vanderburgh		X			1.000%
Vermillion			X		0.200%
Vigo	X		X		1.250%
Wabash	X		X	1,2,3	2.900%
Warren	X		X	1,2,3	2.120%
Warrick			X		0.500%
Washington	X		X	2,3	2.000%
Wayne	X		X		1.500%
Wells	X		X	1,2,3	2.100%
White	X		X		1.320%
Whitley	X		X	3	1.483%

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2015, and rates effective January 1, 2016.

\*\*1 = LOIT to Freeze Property Tax Levy, 2 = LOIT for Property Tax Relief, 3 = LOIT for Public Safety.

## COUNTY ADJUSTED GROSS INCOME TAX (CAGIT)

IC 6-3.5-1.1

ACCT. NO. 73022

**TAXPAYER:** An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

**COUNTY RESIDENCY DETERMINATION:** If a taxpayer changes the location of his residence to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

**PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION:** If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CAGIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CAGIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

**TAX BASE:** Indiana Individual Adjusted Gross Income.

**DEDUCTIONS AND EXEMPTIONS:** Identical to those for the Indiana Individual Adjusted Gross Income Tax.

**CREDITS:** A portion of the federal credit for elderly and totally disabled and a credit for taxes imposed by governmental entities outside of Indiana.

**RATE:** 0.25% for nonresident county taxpayers, and 0.5%, 0.75%, or 1.0% for resident county taxpayers (according to the election of each county council). If a county council elects to decrease its CAGIT rate, it may do so by increments of 0.1%.

**RATE EXCEPTIONS:** Jackson County and Pulaski County may impose CAGIT for resident county taxpayers at a tax rate of 1.1% and 1.3%, respectively. Additional revenues for Jackson County are required to be used for funding the operation of a jail and juvenile center, and additional revenues for Pulaski County are required to be used for funding the operation of a jail and justice center. Clay County may impose an additional 0.25% for jails. Daviess County CAGIT, Elkhart County CAGIT, and Marshall County CAGIT may be imposed at 1.15%, 1.2%, or 1.25% for the construction or operation of new jail or juvenile facilities or the repair of existing facilities. Union County CAGIT may be imposed at a 1.25% rate in order to fund repairs and renovation to the Union County courthouse. Jasper County may increase their CAGIT rate by 0.15%, 0.20%, or 0.25% to construct jail facilities. Once construction is completed, Jasper County must set

their CAGIT rate at a level equal to the maintenance cost of the new jail. Wayne County may increase their CAGIT rate by 0.15%, 0.20%, or 0.25% to finance jail and parking facilities, including demolition projects and land acquisition. Rush County may impose an additional 0.6% for constructing and maintaining a jail and related facilities. Tipton County may impose an additional 0.4% for construction of a jail and renovating the county courthouse.

**PROCEDURE:** CAGIT is paid to the Department of State Revenue at the same time as the Indiana Individual Adjusted Gross Income Tax. Effective dates for new rates or rate changes are as follows:

- (1) October 1, if the adoption date is January 1 to August 31.
- (2) January 1, if the adoption date is September 1 to October 31.

The effective date schedule applies to all local option income taxes.

**ADMINISTRATION:** Income Tax Division, Department of State Revenue, State Budget Agency.

**CERTIFIED DISTRIBUTION:** The amount of CAGIT revenue to be distributed to a county during an ensuing calendar year equals the amount of taxes the State Budget Agency determines was received from the county for a taxable year ending before the calendar year in which the determination is made and was reported on a return processed by the Department of Revenue in the fiscal year ending before the calendar year in which the determination is made. This amount, with refunds accounted for, is certified to the county auditor before October 1 each year.

**ADJUSTMENTS TO CERTIFIED DISTRIBUTION:** The State Budget Agency may certify to an adopting county an amount that is less than the amount reported and processed if such action is determined necessary to offset overpayments made in previous calendar year certified distributions.

Before November 2 each year, the State Budget Agency must determine if the balance in a county's account exceeds 50% of the amount necessary for certified distributions to the county in the ensuing year. The excess balance is paid in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions. The part of a supplemental distribution that is attributable to an additional rate shall be used for the purpose specified in statute authorizing the additional rate and is not required to be deposited in the unit's rainy day fund.

**DISTRIBUTION OF REVENUE:** The certified distribution is received by the county treasurer and is distributed to taxing units as local property tax replacement credits (LPTRC) and certified shares. The allocation of LPTRC and certified shares to taxing units is based on the taxing unit's property tax levy. LPTRC are used by all units of government for property tax relief. However, certified shares are used only by civil taxing units, in part, for additional property tax relief and, in part, for general government purposes.

For allocation purposes, a civil taxing unit's levy includes the levy of any special taxing unit functioning on behalf of the civil taxing unit. However, the county fiscal body determines if a solid waste management district may receive certified shares.

Certain counties use a portion of the certified distribution for costs of constructing or operating jails or juvenile detention or justice centers. The revenue for these purposes is not considered in the determination of LPTRC and certified shares.

PERCENTAGES: The percentage of a certified distribution that will be allocated as property tax replacement credits or as certified shares depends upon the CAGIT rate for resident county taxpayers in effect on December 1 of the calendar year that precedes the year in which the certified distribution will be received by two years. The percentages are set forth in the following table.

Certified Distribution Allocation (based on CAGIT rate for resident county taxpayers)		
CAGIT Rate	Property Tax Replacement	Certified Shares
0.5%	50%	50%
0.75%	33-1/3%	66-2/3%
1.0%	25%	75%

In the case of a county, the following amounts are added to the county levy base in calculating certified shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CAGIT or COIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund.

The following changes affect the CAGIT distribution base:

- (1) A taxing unit's share of LPTRC or certified shares received in previous year are added to the unit's current levy base.
- (2) The property tax levy for all debt service incurred by a unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: One-twelfth of the certified distribution is allocated monthly to each county treasurer from a CAGIT special account (within the state General Fund). Before November 2 of each year, the State Budget Agency must notify each county auditor of the balance in that county's account at the end of the preceding year.

**County Adjusted Gross Income Tax (CAGIT)  
Certified Distributions and Rates\***

CAGIT County	Jan 2016 - Dec 2016 Rate	CY 2015 Cert. Distribution	CY 2016 Cert. Distribution
Bartholomew	1.00%	\$20,197,632	\$20,252,005
Benton	1.00%	\$1,756,680	\$1,605,876
Blackford	1.00%	\$2,071,997	\$2,053,302
Brown	1.00%	\$2,963,588	\$3,069,621
Carroll	1.00%	\$4,162,169	\$4,111,390
Cass	1.00%	\$6,211,224	\$6,538,688
Clark	1.00%	\$21,619,333	\$22,628,127
Clay	1.25%	\$5,557,118	\$5,642,725
Clinton	1.00%	\$5,766,211	\$5,932,619
Crawford	0.75%	\$1,043,883	\$1,107,668

<b>CAGIT County</b>	<b>Jan 2016 - Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Daviess	1.25%	\$7,161,373	\$7,536,736
Decatur	1.00%	\$5,021,121	\$5,202,615
DeKalb	1.00%	\$8,503,250	\$8,562,505
Elkhart	1.25%	\$49,978,230	\$54,357,739
Floyd	0.75%	\$14,707,744	\$15,430,147
Fountain	1.00%	\$3,318,143	\$3,067,010
Franklin	1.00%	\$4,718,394	\$5,091,828
Fulton	1.00%	\$3,719,108	\$3,894,900
Hancock	1.00%	\$18,942,840	\$18,795,294
Harrison	0.75%	\$5,658,511	\$5,799,618
Hendricks	1.00%	\$39,543,599	\$40,900,545
Huntington	1.00%	\$6,953,557	\$7,201,635
Jackson	1.10%	\$9,002,204	\$9,332,501
Jasper	1.15%	\$7,995,298	\$9,277,852
Jay	1.00%	\$3,233,535	\$3,296,188
Jennings	1.00%	\$4,403,773	\$4,545,152
Johnson	1.00%	\$36,745,454	\$38,597,063
LaGrange	1.00%	\$6,573,352	\$7,202,491
LaPorte	0.50%	\$10,681,728	\$10,934,137
Lawrence	1.00%	\$7,579,347	\$7,789,936
Marshall	1.25%	\$11,251,222	\$11,988,120
Morgan	1.00%	\$14,692,281	\$14,699,647
Newton	1.00%	\$2,851,973	\$2,893,308
Noble	1.00%	\$8,355,902	\$8,606,389
Ohio	1.00%	\$1,119,071	\$1,158,988
Orange	1.00%	\$2,926,267	\$2,907,438
Owen	1.00%	\$3,220,143	\$3,393,239
Parke	1.00%	\$2,627,202	\$2,628,625
Pulaski	1.30%	\$3,827,673	\$3,399,361
Putnam	1.00%	\$6,280,249	\$6,528,441
Randolph	1.00%	\$4,192,289	\$4,240,197
Ripley	1.00%	\$5,634,273	\$5,710,081
Rush	1.60%	\$3,194,393	\$5,068,550
Shelby	1.00%	\$9,030,912	\$8,995,403
Starke	0.50%	\$1,769,968	\$1,816,041
Steuben	1.00%	\$7,098,551	\$6,963,760
Tipton	1.40%	\$3,658,679	\$5,151,398
Union	1.25%	\$1,593,956	\$1,584,585
Vigo	0.75%	\$13,846,442	\$14,355,907
Wabash	1.00%	\$5,985,048	\$6,178,749
Warren	1.00%	\$1,957,983	\$1,906,342
Washington	1.00%	\$4,100,762	\$4,380,222
Wayne	1.25%	\$13,642,934	\$14,248,295
Wells	1.00%	\$5,673,132	\$6,164,618
White	1.00%	\$4,947,221	\$5,224,257
Whitley	1.00%	\$6,472,902	\$7,157,199
<b>Total</b>		<b>\$475,741,824</b>	<b>\$497,107,073</b>

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2015, and rates effective January 1, 2016.

## **COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)**

IC 6-3.5-7

ACCT. NO. 73030

**TAXPAYER:** An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

**COUNTY RESIDENCY DETERMINATION:** If a taxpayer changes his residence to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

**PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION:** If a taxpayer changes the location of his principal place of employment or business to another county in Indiana during a calendar year, his liability for CEDIT will not be affected. However, if a taxpayer changes his principal place of employment or business to a qualified economic development tax project (IC 36-7-27-9), and does not reside in another county in which CEDIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

**TAX BASE:** Indiana Individual Adjusted Gross Income.

**DEDUCTIONS AND EXEMPTIONS:** Identical to those for the Indiana Individual Adjusted Gross Income Tax.

**CREDITS:** A portion of the federal credit for elderly and totally disabled.

**RATE:** CEDIT may be imposed at the following tax rates: 0.1%, 0.2%, 0.25%, 0.3%, 0.35%, 0.4%, 0.45%, and 0.5% (with certain exceptions). In counties that impose CAGIT and CEDIT, the combined rates may not exceed 1.25% (with certain exceptions). In COIT counties, the combined COIT/CEDIT rate may not exceed 1% (with certain exceptions).

Counties decreasing their CAGIT or COIT rates may not adopt CEDIT or increase their CEDIT rates in the same year.

**RATE EXCEPTIONS:** Hancock County may adopt a maximum CEDIT rate of 0.15% for purposes of replacing public library property taxes under certain circumstances, via property tax replacement credits. Starke County may impose CEDIT at a rate of up to 0.65% for the county jail. Jackson County may not exceed a combined CAGIT/CEDIT rate of 1.35% if CAGIT is imposed at a rate of 1.1% under IC 6-3.5-1.1-2.5. Pulaski County may not exceed a combined CAGIT/CEDIT rate of 1.55%. Daviess County, Elkhart County, Jasper County, Marshall County, Union County, and Wayne County may not exceed a combined CAGIT/CEDIT rate of 1.5%. Randolph County may not exceed a combined

CAGIT/CEDIT rate of 1.5% if an ordinance is adopted under IC 6-3.5-7-22.5. Knox County may impose a maximum CEDIT rate of 0.5% to construct a jail or renovate an existing jail, and may not exceed a combined COIT/CEDIT rate of 1.25%. Howard County and Scott County may not exceed a combined COIT/CEDIT rate of 1.25%. Monroe County may not exceed a combined COIT/CEDIT rate of 1.25% if an ordinance is adopted under IC 6-3.5-6-33. Perry County may not exceed a combined COIT/CEDIT rate of 1.75% if an ordinance is adopted under IC 6-3.5-7-27.5. Starke County may not exceed a combined CAGIT/CEDIT rate of 2% if an ordinance is adopted under IC 6-3.5-7-27.6. Rush County may not exceed a combined CAGIT/CEDIT rate of 1.85% if an ordinance is adopted under IC 6-3.5-1.1-3.7. Tipton County may not exceed a combined CAGIT/CEDIT rate of 1.65% if an ordinance is adopted under IC 6-3.5-1.1-3.4.

Counties may exceed the CEDIT rate limit and the combined CAGIT/CEDIT and COIT/CEDIT rate limits by up to 0.25% to provide additional homestead and residential credits to mitigate the effects of a 100% business inventory deduction on homeowners and other residential property owners.

Hamilton County and Marion County may use the revenue collected from the additional CEDIT for homestead relief to fund an approved public transportation project. The additional rate must be at least 0.10% and may not exceed 0.25%. The public transportation tax rate only applies to county taxpayers who reside in a township in which the voters approve a local public question to participate in a central Indiana public transportation project (IC 8-25-6).

**PROCEDURE:** CEDIT is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax. Effective dates for new rates or rate changes are the same as specified for CAGIT.

**ADMINISTRATION:** Income Tax Division, Department of State Revenue; State Budget Agency.

**CERTIFIED DISTRIBUTION:** The amount of CEDIT revenue to be distributed to a county during an ensuing calendar year equals the amount of taxes the State Budget Agency determines was received from the county for a taxable year ending before the calendar year in which the determination is made and was reported on a return processed by the Department of State Revenue in the fiscal year ending before the calendar year in which the determination is made. This amount, less refunds, is certified to the county auditor before October 1 each year.

**ADJUSTMENTS TO CERTIFIED DISTRIBUTION:** The State Budget Agency may certify to an adopting county an amount that is less than the amount reported and processed if such action is necessary to offset overpayments made in previous calendar year certified distributions.

Before October 2 each year, the State Budget Agency must determine if the balance in a county's account exceeds 50% of the amount necessary for certified distributions to the county in the ensuing year. The excess balance is paid in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions. The part of a supplemental distribution that is attributable to an additional rate shall be used for the purpose specified in statute authorizing the

additional rate and is not required to be deposited in the unit's rainy day fund.

In the case of a county, the following amounts are used in calculating distributive shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CEDIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund.

**ALLOCATION:** One-twelfth of the certified distribution is allocated monthly to the county auditor from a CEDIT special county account (within the state General Fund) for distribution to counties, cities, and towns that have a capital improvement plan. Uses of revenue include economic development, capital projects, private developer loan interest, for a regional venture capital fund, or any other lawful purpose under which any other fund may be used.

Distributive shares are based on total property taxes first due and payable to the county, town, or city during the calendar year in which the month falls. However, a county that adopted CEDIT after June 1, 1992, may elect to distribute CEDIT shares based on population figures.

In counties that have imposed CAGIT and COIT, CEDIT revenues may be used for capital projects. Counties may also use a portion of CEDIT revenues to provide additional homestead credits up to the total amount of the residential tax shift in the county resulting from a 100% inventory deduction.

If LaPorte County were to raise their CEDIT rate after April 30, 2005, the first \$3.5 M in revenue raised by the rate increase must be paid to the Northwest Indiana Regional Development Authority. Currently, Porter County uses part of its CEDIT revenue for this transfer.

Before October 2 of each year, the State Budget Agency must notify each county auditor of the balance in that county's account at the end of the preceding year.

**County Economic Development Income Tax (CEDIT)  
Certified Distributions and Rates\***

<b>CEDIT County</b>	<b>Jan 2016- Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Adams	0.52%	\$3,515,132	\$3,532,158
Allen	0.40%	\$32,265,457	\$33,248,260
Bartholomew	0.25%	\$5,070,192	\$5,073,069
Benton	0.29%	\$520,816	\$466,201
Blackford	0.25%	\$752,038	\$513,635
Brown	0.25%	\$748,201	\$770,448
Carroll	0.15%	\$628,448	\$618,152
Cass	0.25%	\$1,485,466	\$1,490,550
Clark	0.50%	\$11,094,656	\$11,612,776
Clinton	0.25%	\$2,894,886	\$1,485,067
Crawford	0.25%	\$351,646	\$370,278
Daviess	0.50%	\$2,884,610	\$3,031,134
Decatur	0.33%	\$1,667,415	\$1,727,269
DeKalb	0.25%	\$2,161,222	\$2,224,714
Delaware	0.65%	\$8,302,894	\$12,495,962
Dubois	0.40%	\$4,741,207	\$5,052,609

<b>CEDIT County</b>	<b>Jan 2016- Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Elkhart	0.25%	\$10,514,152	\$11,478,143
Fayette	0.37%	\$1,266,133	\$1,285,547
Floyd	0.40%	\$7,924,033	\$8,296,719
Fountain	0.25%	\$336,150	\$776,155
Franklin	0.25%	\$1,187,150	\$1,278,944
Fulton	0.43%	\$1,601,750	\$1,677,189
Gibson	0.50%	\$3,835,214	\$4,069,421
Grant	0.25%	\$2,646,803	\$2,717,140
Greene	0.25%	\$0	\$1,426,804
Hancock	0.25%	\$4,769,895	\$4,670,961
Harrison	0.25%	\$1,894,514	\$1,941,461
Hendricks	0.25%	\$9,946,681	\$10,289,113
Henry	0.25%	\$1,971,898	\$2,020,901
Howard	0.20%	\$3,039,163	\$3,323,701
Huntington	0.25%	\$1,744,004	\$1,805,597
Jackson	0.50%	\$4,103,136	\$4,254,058
Jasper	0.25%	\$1,754,340	\$2,030,182
Jay	0.35%	\$1,145,024	\$1,168,699
Jefferson	0.35%	\$2,160,702	\$2,274,975
Jennings	0.25%	\$1,102,354	\$1,137,929
Knox	0.40%	\$2,989,814	\$3,027,346
Kosciusko	0.30%	\$4,830,101	\$5,649,457
LaGrange	0.40%	\$2,696,931	\$2,959,080
Lake	0.25%	\$25,377,781	\$26,254,331
LaPorte	0.45%	\$9,703,474	\$9,933,065
Martin	0.20%	\$353,447	\$372,025
Miami	0.44%	\$2,385,441	\$2,439,425
Montgomery	0.10%	\$695,800	\$715,690
Morgan	0.25%	\$3,971,657	\$3,707,438
Noble	0.50%	\$4,189,234	\$4,311,634
Orange	0.25%	\$734,711	\$728,998
Owen	0.30%	\$966,878	\$1,018,673
Parke	0.50%	\$1,322,572	\$1,322,360
Perry	1.06%	\$3,416,908	\$3,540,006
Pike	0.50%	\$1,041,743	\$1,305,603
Porter	0.50%	\$22,666,079	\$23,339,008
Posey	0.50%	\$3,289,468	\$3,432,266
Pulaski	0.43%	\$1,267,896	\$1,126,180
Putnam	0.50%	\$3,145,680	\$3,271,622
Randolph	0.50%	\$2,126,958	\$2,153,658
Ripley	0.38%	\$2,162,467	\$2,187,502
Rush	0.42%	\$1,599,026	\$1,331,784
Scott	0.16%	\$569,930	\$596,296
Shelby	0.25%	\$2,262,318	\$2,253,133
Spencer	0.50%	\$2,189,088	\$2,243,788
St. Joseph	0.40%	\$23,081,049	\$23,733,626
Starke	1.21%	\$4,261,387	\$4,363,869
Steuben	0.29%	\$2,144,727	\$2,115,130
Sullivan	0.30%	\$1,085,703	\$1,080,744
Tippecanoe	0.50%	\$17,425,095	\$18,018,030
Tipton	0.25%	\$1,210,355	\$921,020
Union	0.25%	\$322,325	\$319,247
Vermillion	0.20%	\$577,718	\$585,490
Vigo	0.50%	\$9,470,163	\$9,811,613
Wabash	0.25%	\$1,499,940	\$1,548,089
Warren	0.32%	\$640,150	\$621,829
Warrick	0.50%	\$8,782,168	\$9,183,345
Washington	0.25%	\$2,056,872	\$1,103,109

<b>CEDIT County</b>	<b>Jan 2016- Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Wayne	0.25%	\$2,735,335	\$2,918,479
Wells	0.45%	\$2,559,711	\$2,779,481
White	0.32%	\$1,588,561	\$1,678,712
Whitley	0.23%	\$1,508,991	\$1,676,255
<b>Total</b>		<b>\$328,933,034</b>	<b>\$343,314,357</b>

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2016, and rates effective January 1, 2016..

## **COUNTY OPTION INCOME TAX (COIT)**

IC 6-3.5-6

ACCT. NO. 73010

**TAXPAYER:** An individual who on January 1 resides in a taxing county or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes the County Adjusted Gross Income Tax, the County Option Income Tax, or the County Economic Development Income Tax.

**COUNTY RESIDENCY DETERMINATION:** If a taxpayer changes residence to another county in Indiana during a calendar year, liability for COIT will not be affected. However, if a taxpayer changes his residence to a county in which the individual begins employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county instead of being taxable beginning January 1 of the following calendar year.

**PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION:** If a taxpayer's principal place of employment or business is changed to another county in Indiana during a calendar year, liability for COIT will not be affected. However, if a taxpayer's principal place of employment or business is changed to a qualified economic development tax project (IC 36-7-27-9), and the individual does not reside in another county in which COIT is in effect, the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is immediately taxable by the new county, instead of being taxable beginning January 1 of the following calendar year.

**TAX BASE:** Indiana Individual Adjusted Gross Income.

**DEDUCTIONS AND EXEMPTIONS:** Identical to those for the Indiana Individual Adjusted Gross Income Tax.

**CREDITS:** A portion of the federal credit for elderly and totally disabled and a credit for taxes imposed by governmental entities outside of Indiana.

**RATE:** 0.2% initially for resident county taxpayers (according to the election of each county income tax council) increasing by 0.1% each year until the rate equals 0.6%. After reaching 0.6%, the county income tax council may pass an ordinance to increase the tax rate by 0.1% each year until reaching a maximum tax rate of 1.0%. County income tax councils, by ordinance, may also decrease or freeze their COIT rates. The COIT rate in effect for nonresident county taxpayers is at all times one-fourth of the tax rate imposed upon resident county taxpayers.

**RATE EXCEPTIONS:** Monroe County may impose an additional COIT tax rate of not more than 0.25% to fund a juvenile detention center. The additional COIT tax rate of 0.25% for jail construction allowed in Howard County must be adopted in increments of one hundredth percent. Miami County may impose an additional COIT tax rate of 0.25% to fund the county jail. Scott County may impose an additional COIT tax rate of not more than 0.25% to fund jail facilities.

**PROCEDURE:** COIT is paid to the Department of State Revenue at the same time as the Indiana Individual Adjusted Gross Income Tax. Effective dates for new rates or rate changes are the same as specified for CAGIT.

**ADMINISTRATION:** Income Tax Division, Department of State Revenue; State Budget Agency.

**CERTIFIED DISTRIBUTION:** The amount of COIT revenue to be distributed to a county during an ensuing calendar year equals the amount of taxes the State Budget Agency determines was received from the county for a taxable year ending before the calendar year in which the determination is made and was reported on a return processed by the Department of State Revenue in the fiscal year ending before the calendar year in which the determination is made. This amount, with refunds accounted for, is certified to the county auditor before October 1 each year.

**ADJUSTMENTS TO CERTIFIED DISTRIBUTION:** The State Budget Agency may certify to an adopting county an amount that is less than the amount reported and processed if such action is necessary to offset overpayments made in previous calendar year certified distributions.

Before October 2 each year, the State Budget Agency must determine if the balance in a county's account exceeds 50% of the amount necessary for certified distributions to the county in the ensuing year. The excess balance is paid in a supplemental distribution in January following the determination. The supplemental distribution must be allocated in the same manner as certified distributions. The part of a supplemental distribution that is attributable to an additional rate shall be used for the purpose specified in statute authorizing the additional rate and is not required to be deposited in the unit's rainy day fund.

**DISTRIBUTION OF REVENUE:** COIT revenue received by the county auditor can be used for the following purposes: (1) to replace property tax revenue lost by taxing units and school corporations due to the allowance of an increased homestead credit; (2) to fund the operation of public communications systems and computer facilities districts; (3) to fund the operation of public transportation corporations; (4) to finance certain economic development project bonds; (5) to fund certain redevelopment initiatives in Marion County; and (6) to make allocations of distributive shares to civil taxing units.

Except for Marion County, the amount of distributive shares that each civil taxing unit in a county is entitled to receive each month is equal to its share of the property taxes imposed in the county by civil units. The county fiscal body determines if a solid waste management district may receive certified shares.

For Marion County, COIT revenues are distributed according to the schedule in

IC 6-3.5-6-18.5, with any excess money distributed to those units whose share of property taxes imposed is greater than its respective factor listed in IC 6-3.5-6-18.5.

In the case of a county, the following amounts are used in calculating distributive shares: (1) the property taxes imposed by the county in 1999 for its welfare and welfare administration funds; and (2) if the county received a CAGIT or COIT certified distribution in 2008, the property taxes imposed by the county in 2008 for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, and children with special health care needs county fund. In Marion County, \$35 M is added to the amounts described in (2) above.

The following changes affect the COIT distribution base:

(1) A taxing unit's certified shares received in the previous year are added to the unit's current levy base.

(2) The property tax levy for all debt service incurred by a taxing unit after June 30, 2005, is subtracted from the unit's levy base.

ALLOCATION: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month from a COIT special county account within the state General Fund. Before October 2 of each year, the State Budget Agency must notify each county auditor of the balance in that county's account at the end of the preceding year.

Before October 2 of each year, the State Budget Agency must notify each county auditor of the balance in that county's account at the end of the preceding year.

**County Option Income Tax (COIT)  
Certified Distributions and Rates\***

<b>COIT County</b>	<b>Jan 2016- Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Adams	0.60%	\$3,935,700	\$3,961,983
Allen	0.60%	\$47,941,960	\$49,197,127
Boone	1.00%	\$24,358,832	\$25,519,492
Dearborn	0.60%	\$6,763,542	\$6,935,219
Delaware	0.60%	\$11,034,516	\$11,495,288
Dubois	0.60%	\$7,093,321	\$7,561,799
Fayette	1.00%	\$3,234,122	\$3,455,034
Gibson	0.20%	\$0	\$1,627,768
Grant	1.00%	\$10,510,350	\$10,788,497
Greene	1.00%	\$5,455,449	\$5,707,217
Hamilton	1.00%	\$122,989,331	\$128,929,044
Henry	1.00%	\$7,882,865	\$8,077,998
Howard	0.95%	\$13,428,478	\$15,749,549
Knox	0.60%	\$4,272,058	\$4,326,721
Kosciusko	0.70%	\$11,130,469	\$13,097,923
Madison	1.00%	\$21,451,143	\$21,588,533
Marion	1.00%	\$194,416,762	\$197,216,081
Martin	0.80%	\$1,450,376	\$1,529,535
Miami	0.85%	\$4,616,904	\$4,703,059
Monroe	1.10%	\$29,531,575	\$30,468,443
Montgomery	1.00%	\$6,926,873	\$7,129,711
Perry	0.50%	\$1,582,176	\$1,633,868

<b>COIT County</b>	<b>Jan 2016- Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Posey	0.50%	\$3,174,782	\$3,303,201
Scott	1.25%	\$4,427,833	\$4,629,047
Spencer	0.30%	\$1,291,290	\$1,316,995
St. Joseph	0.60%	\$32,962,518	\$34,170,664
Switzerland	1.00%	\$1,398,715	\$1,458,486
Tippecanoe	0.60%	\$20,800,463	\$21,503,663
Vanderburgh	1.00%	\$37,768,019	\$39,155,122
<b>Total</b>		<b>\$641,830,422</b>	<b>\$666,237,067</b>

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2015, and rates effective January 1, 2016.

### **LOIT TO FREEZE PROPERTY TAX LEVY**

IC 6-3.5-1.1-24; 6-3.5-6-30

**TAXPAYER:** An individual who on January 1 resides in a taxing county, or who maintains their principal place of employment or business in a taxing county but does not reside in a county that imposes a county tax.

**COUNTY RESIDENCY DETERMINATION:** Same as CAGIT or COIT.

**PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION:** Same as CAGIT or COIT.

**TAX BASE:** Indiana Individual Adjusted Gross Income

**DEDUCTIONS AND EXEMPTIONS:** Identical to those for the Indiana Individual Adjusted Gross Income Tax.

**CREDITS:** A portion of the federal credit for elderly and totally disabled and a credit for taxes imposed by government entities outside of Indiana.

**RESIDENT RATE:** The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. Either entity may adopt the tax in a county that has neither CAGIT nor COIT. However, in Lake County the county council is the adopting authority. The rate of the LOIT to Freeze Property Tax Levy may not exceed 1%. The first year the tax rate is imposed, the tax rate shall be set for each of the following two years. In the initial adoption year, the rate is doubled. However, the Marion County rate in the initial year would be set at 1.5 times the rate needed to replace levies. The rate may not be reduced or rescinded, but the rate may be increased each year to replace the property tax levy growth that would otherwise occur. If a county imposes a LOIT to Freeze Property Tax Levy, it must impose a LOIT tax rate that will generate the civil unit operating levy growth amount. The rate is determined by the Department of Local Government Finance and the State Budget Agency by August 31 each year.

**NONRESIDENT RATE FOR CAGIT COUNTIES:** If a county has previously adopted a CAGIT rate, the nonresident taxpayer rate remains at 0.25%. However, if a county has not previously adopted a CAGIT rate, the rate imposed to nonresident taxpayers is 0.25%.

**NONRESIDENT RATE FOR COIT COUNTIES:** If a county adopts a COIT rate to

freeze the property tax levy, the rate imposed to nonresident taxpayers is 1/4 of the additional rate.

PROCEDURE: LOIT to Freeze Property Tax Levy is paid to the Department of State Revenue at the same time as the state's Individual Adjusted Gross Income Tax. Operating levies are frozen in a year in which the LOIT replaces levy growth. Effective dates for new rates or rate changes are the same as specified for CAGIT.

EXCEPTIONS: Johnson, Delaware, Madison, and Hancock Counties have the authority to impose an additional rate under the LOIT to Freeze Property Tax Levy to fund an approved public transportation project. The additional rate must be at least 0.10% and may not exceed 0.25%. The revenue attributable to this rate may only be used to fund the public transportation project. The public transportation tax rate only applies to county taxpayers who reside in a township in which the voters approve a local public question to participate in a central Indiana public transportation project (IC 8-25-6).

ADMINISTRATION: Department of Local Government Finance, Department of State Revenue, State Budget Agency.

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: The levy replacement revenue is distributed by the county treasurer to the applicable civil taxing units. LOIT proceeds that exceed the levy replacement amount are to be deposited into the respective county's stabilization fund. Money in the fund may be distributed to the taxing units in the county in a year when the certified LOIT distributions are less than calculated levy growth for the year.

ALLOCATION PROCEDURE: One-twelfth of the certified distribution is allocated to each county treasurer on the first day of each month

**Local Option Income Tax to Freeze Property Tax Levy  
Certified Distributions and Rates\***

<b>County</b>	<b>Jan 2016- Dec 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Brown	0.40%	\$1,172,099	\$1,214,035
Carroll	0.35%	\$1,472,992	\$1,455,021
Jasper	0.36%	\$2,530,686	\$2,936,642
Jay	0.40%	\$1,293,414	\$1,318,475
Marion	0.27%	\$52,492,526	\$53,248,342
Morgan	0.27%	\$2,938,456	\$3,939,506
Parke	0.45%	\$1,182,241	\$1,182,881
Pulaski	0.40%	\$1,177,746	\$1,045,957
Wabash	0.40%	\$2,394,019	\$2,471,499
Warren	0.30%	\$587,395	\$571,903
Wells	0.40%	\$2,269,253	\$2,465,847
<b>Total</b>		<b>\$69,510,827</b>	<b>\$71,850,108</b>

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2015, and rates effective January 1, 2016.

## **LOIT FOR PROPERTY TAX RELIEF**

IC 6-3.5-1.1-26; 6-3.5-6-32

TAXPAYER: Same as LOIT to Freeze Property Tax Levy.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION:  
Same as CAGIT or COIT.

TAX BASE: Indiana Individual Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for the Indiana Individual Adjusted Gross Income Tax.

CREDITS: Same as LOIT to Freeze Property Tax Levy.

RESIDENT RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. Either entity may adopt the tax in a county that has neither CAGIT nor COIT. However, in Lake County the county council is the adopting authority. A county may impose a CAGIT or COIT tax rate of not more than 1%.

NONRESIDENT RATE FOR CAGIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

NONRESIDENT RATE FOR COIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

ADMINISTRATION: Department of Local Government Finance, County Auditors, Department of State Revenue, State Budget Agency

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: Revenue derived from the imposition of the LOIT for Property Tax Relief may be used to provide (1) property tax relief to all taxpayers; (2) property tax relief to all qualified residential taxpayers (qualified residential property includes apartment complexes, homesteads, and residential rental property); (3) homestead credits to all homesteaders; or (4) any combination of these. Lake County may adopt one of three alternative distribution methods: (1) revenue is used to proportionately reduce levies imposed; (2) revenue collected within a local unit is used to provide a uniform property tax credit in that unit; or (3) 60% of the revenue is used as described in (2) above and the remainder distributed to the county, townships, and municipalities on a per capita basis to reduce the units' levies.

ALLOCATION PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

**Local Option Income Tax for Property Tax Relief  
Certified Distributions and Rates\***

<b>County</b>	<b>Jan 2016-</b>	<b>CY 2015 Cert.</b>	<b>CY 2016 Cert.</b>
	<b>Dec 2016 Rate</b>	<b>Distribution</b>	<b>Distribution</b>
Adams	0.25%	\$1,639,875	\$1,650,826
Allen	0.25%	\$19,975,817	\$20,498,803
Benton	0.25%	\$439,170	\$401,469
Brown	0.50%	\$1,481,794	\$1,534,810
Carroll	0.20%	\$832,434	\$822,278
Cass	1.00%	\$6,211,224	\$6,538,688
Clark	0.25%	\$5,404,833	\$5,657,032
Clay	0.75%	\$3,334,271	\$3,385,635
Clinton	0.50%	\$1,441,553	\$2,966,309
DeKalb	0.50%	\$4,251,625	\$4,281,252
Elkhart	0.25%	\$9,995,646	\$10,871,548
Fayette	1.00%	\$3,234,122	\$3,455,034
Fountain	0.05%	\$0	\$153,351
Fulton	0.25%	\$929,777	\$973,725
Grant	1.00%	\$10,510,350	\$10,788,497
Hancock	0.25%	\$4,735,710	\$4,698,823
Hendricks	0.15%	\$5,931,540	\$6,135,082
Howard	0.50%	\$7,460,266	\$8,289,237
Huntington	0.25%	\$1,738,389	\$1,800,409
Jasper	0.85%	\$6,604,812	\$6,857,543
Jay	0.50%	\$1,616,768	\$1,648,094
Jennings	0.25%	\$1,100,943	\$1,136,288
Lake	1.00%	\$101,511,125	\$99,803,740
Lawrence	0.50%	\$3,789,673	\$3,894,968
Madison	0.50%	\$10,725,571	\$10,794,266
Martin	0.25%	\$453,243	\$477,980
Miami	1.00%	\$5,431,652	\$5,533,010
Montgomery	1.00%	\$6,926,873	\$7,129,711
Morgan	0.95%	\$14,692,281	\$13,964,665
Parke	0.25%	\$656,801	\$657,156
Pulaski	1.00%	\$2,944,364	\$2,614,893
Randolph	0.50%	\$2,096,145	\$2,120,099
St. Joseph	0.50%	\$27,468,765	\$28,475,554
Steuben	0.25%	\$1,774,638	\$1,740,940
Tipton	0.20%	\$914,670	\$735,914
Wabash	1.00%	\$5,985,048	\$6,178,749
Warren	0.25%	\$489,496	\$476,586
Washington	0.50%	\$1,025,190	\$2,190,111
Wells	0.20%	\$1,134,626	\$1,232,924
<b>Total</b>		<b>\$286,891,080</b>	<b>\$292,565,999</b>

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2015, and rates effective January 1, 2016.

**LOIT FOR PUBLIC SAFETY**

IC 6-3.5-1.1-25; 6-3.5-6-31

TAXPAYER: Same as LOIT to Freeze Property Tax Levy.

COUNTY RESIDENCY DETERMINATION: Same as CAGIT or COIT.

PRINCIPAL PLACE OF EMPLOYMENT OR BUSINESS DETERMINATION:  
Same as CAGIT or COIT.

TAX BASE: Indiana Adjusted Gross Income.

DEDUCTIONS AND EXEMPTIONS: Identical to those for Indiana Adjusted Gross Income Tax.

CREDITS: Same as LOIT to Freeze Property Tax Levy.

RATE: The tax is adopted by the county council in CAGIT counties and the COIT council in COIT counties. However, in Lake County the county council is the adopting authority. A county may impose a CAGIT or COIT tax rate to fund police or fire protection, emergency medical services, corrections, pension payments, or other public safety functions. In a county other than Marion County, the maximum rate is 0.25%. In Marion County, the maximum rate is 0.5%, and the county must impose the LOIT for Property Tax Freeze.

NONRESIDENT RATE FOR CAGIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

NONRESIDENT RATE FOR COIT COUNTIES: Same as LOIT to Freeze Property Tax Levy.

PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

ADMINISTRATION: Department of Local Government Finance, Department of State Revenue, State Budget Agency.

CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: Same as CAGIT or COIT.

DISTRIBUTION OF REVENUE: Revenue is distributed by the county auditor to the county unit and to each municipality in the county, based on the unit's portion of total property taxes collected by the county unit plus each municipality. A fire department, volunteer fire department, or an emergency medical services provider not otherwise entitled to a distribution may apply to the county council for a distribution.

ALLOCATION PROCEDURE: Same as LOIT to Freeze Property Tax Levy.

**Local Option Income Tax for Public Safety  
Certified Distributions and Rates\***

<b>County</b>	<b>Jan. 2016- Dec. 2016 Rate</b>	<b>CY 2015 Cert. Distribution</b>	<b>CY 2016 Cert. Distribution</b>
Adams	0.25%	\$1,639,875	\$1,650,826
Allen	0.10%	\$7,990,327	\$8,199,521
Benton	0.25%	\$439,170	\$401,469
Blackford	0.25%	\$0	\$513,325
Brown	0.25%	\$740,897	\$767,405
Cass	0.25%	\$1,552,806	\$1,634,672
Clark	0.25%	\$5,404,833	\$5,657,032
Clay	0.25%	\$1,111,424	\$1,128,545
Clinton	0.25%	\$1,441,553	\$1,483,155
DeKalb	0.25%	\$2,125,812	\$2,140,626
Delaware	0.25%	\$0	\$4,789,704

Elkhart	0.25%	\$9,995,646	\$10,871,548
Fountain	0.25%	\$0	\$766,753
Franklin	0.25%	\$0	\$1,272,957
Fulton	0.25%	\$929,777	\$973,725
Hancock	0.20%	\$3,788,568	\$3,759,059
Hendricks	0.10%	\$0	\$4,090,054
Henry	0.25%	\$0	\$2,019,499
Huntington	0.25%	\$1,738,389	\$1,800,409
Jasper	0.25%	\$1,738,108	\$2,016,924
Jay	0.20%	\$646,707	\$659,238
Jennings	0.25%	\$1,100,943	\$1,136,288
Lake	0.25%	\$25,377,781	\$24,950,935
Lawrence	0.25%	\$1,894,837	\$1,947,484
Madison	0.25%	\$5,362,786	\$5,397,133
Marion	0.50%	\$97,208,381	\$98,608,040
Martin	0.25%	\$453,243	\$477,980
Miami	0.25%	\$1,357,913	\$1,383,253
Morgan	0.25%	\$3,673,070	\$3,674,912
Ohio	0.25%	\$0	\$289,747
Parke	0.25%	\$656,801	\$657,156
Perry	0.25%	\$0	\$816,934
Pike	0.25%	\$0	\$652,801
Pulaski	0.25%	\$0	\$653,723
Putnam	0.25%	\$0	\$1,632,110
Randolph	0.25%	\$1,048,072	\$1,060,049
Rush	0.08%	\$0	\$253,428
St. Joseph	0.25%	\$13,734,382	\$14,237,777
Shelby	0.25%	\$0	\$2,248,851
Steuben	0.25%	\$1,774,638	\$1,740,940
Tipton	0.13%	\$0	\$478,344
Union	0.25%	\$0	\$316,917
Wabash	0.25%	\$1,496,262	\$1,544,687
Warren	0.25%	\$489,496	\$476,586
Washington	0.25%	\$1,025,190	\$1,095,055
Wells	0.05%	\$283,657	\$308,231
Whitley	0.25%	\$0	\$1,867,120
<b>Total</b>		<b>\$198,221,344</b>	<b>\$224,502,927</b>

\*Based on CY 2016 Local Option Income Tax Certified Distribution as of November 12, 2015, and rates effective January 1, 2016.

### FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 73263 through 73312-418400

**TAXPAYER:** Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. This includes food or beverages sold in a heated state or heated by the seller. The tax also applies to a product made from two or more food ingredients combined by the seller as a single item (with certain exceptions) and food sold with eating utensils provided by the seller.

**TAX BASE:** Gross retail income received by retail merchants for the sale of food and beverages.

**RATE:** Rate equals 1% of the sale price. An additional 1% is allowed for units adopting the tax under IC 6-9-35 for a combined rate of 2%.

**PROCEDURE:** The tax is paid to the Department of State Revenue at the

same time as sales tax. Certain counties have the option to collect the food and beverage tax locally.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state sales tax liability.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

Unit	Code Cite	Rate	Purpose	FY 2015 Revenue
Allen County	6-9-33	1%	Supplemental Coliseum Improvement Fund; Reserve Acct.	\$7,173,967
Boone County	6-9-35	1%	50% MCCIB, 50% county retains	1,003,113
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	504,704
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	337,978
Cloverdale, Putnam County	6-9-43	1%	Sanitary sewers; wastewater treatment, drainage or flood control; water treatment, storage, or distribution facilities	117,700
Delaware County	6-9-21	1%	Civic Center	2,181,820
Hamilton County	6-9-35	1%	50% MCCIB, 50% county retains	6,102,539
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,817,840
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,637,337
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	877,480
Hancock County	6-9-35	1%	50% MCCIB, 50% county retains	949,873
Hendricks County	6-9-35	1%	50% MCCIB, 50% county retains	3,239,950
Avon	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	1,070,686
Brownsburg	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	658,473
Plainfield	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	1,041,174
Henry County	6-9-25	1%	Economic Development and Tourism (Expires 2016)	554,317
Johnson County	6-9-35	1%	50% MCCIB, 50% county retains	913,445
Madison County	6-9-26	1%	Madison Co. and Anderson econ. devel., juvenile detention center	1,885,523
Marion County	6-9-12	1%	Capital Improvements	24,334,815
Marion County	6-9-35	1%	Stadium & Conv Ctr Improvem'ts	24,334,815
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall. Police, Fire, Sewer, Water Drainage Facil.	360,195
Mooresville, Morgan Co.	6-9-27	1%	Sewer, Park, Water, & Drainage Facilities	392,423
Nashville, Brown Co.	6-9-24	1%	Public parking and restrooms, sidewalks and streetscape improvements	170,581
Shelby County	6-9-35	1%	50% MCCIB, 50% county retains	680,704
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, Park, Water, and Drainage Facilities	129,038
Vanderburgh County	6-9-20	1%	Auditorium improvem'ts/renov., conv. ctr, parking, & d'town arena	4,562,612
<b>TOTAL</b>				<b>\$87,033,101</b>

**DISTRIBUTION:** Revenue from the tax is paid monthly by the State Treasurer to the county or municipality upon warrants issued by the State Auditor.

For counties that have adopted the food and beverage tax under IC 6-9-35, 50% of revenue collections is transferred to the Marion County Capital Improvement Board (MCCIB) to construct the Marion County stadium and to expand and improve the Indiana Convention Center. If total annual collections transferred to the MCCIB reach \$5 M, any revenue transferred to the MCCIB in excess of \$5 M is returned to those counties.

The remaining 50% is retained by the county to assist with its budget or reduce the property tax levy. This revenue may also be used for any legal or corporate purpose, including issuing bonds and entering leases. Upon retirement of debt incurred by the MCCIB for the stadium and convention center, the local unit retains 100% of revenue collected until the tax is repealed.

**INNKEEPER’S TAX**

IC 6-9

ACCT. NO. 73210-418500 through 73254-419500

**TAXPAYERS:** Guests at hotels, motels, inns, tourist camps, tourist cabins, or any other place in which lodgings are regularly furnished for consideration.

**TAX BASE:** Gross income derived from lodging income.

**RATE:** Varies by county as specified by statute or adopted by county fiscal body. May not exceed 5% if adopted under IC 6-9-18. The rate in St. Joseph County is 6%; Vigo County, 6.5%; Allen County, 7%; Hendricks County, 8%; Vanderburgh County, 8%; and Marion County, 10%.

**PROCEDURE:** For counties not collecting and administering the tax locally, the tax is remitted to the Department of State Revenue at the same time as Sales Tax.

**ADMINISTRATION:** County Treasurer; County Auditor; Sales Tax Division, Department of State Revenue.

REVENUE & DISTRIBUTION:

County	Code Cite	Rate	Eff. Date	Use	FY 2015 Collections
Allen <sup>1,2</sup>	6-9-9-3	7.0%	01/01/72	Capital Improvement Fund	\$4,914,974
Bartholomew	6-9-18-3	5.0%	03/01/89	CVTPF*	1,370,528
Boone	6-9-18-3	5.0%	11/01/93	CVTPF*	435,430
Brown	6-9-14-6	5.0%	01/01/84	Convention and Visitors Fund	609,777
Carroll	6-9-18-3	5.0%	07/01/13	CVTPF*	0
Cass	6-9-18-3	3.5%	02/01/04	CVTPF*	99,785
Clark <sup>1</sup>	6-9-3-4	4.0%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	1,501,600
Clinton	6-9-18-3	4.0%	05/09/06	CVTPF*	38,046
Crawford	6-9-18-3	5.0%	07/01/94	CVTPF*	65,453
Daviess	6-9-18-3	5.0%	07/01/88	CVTPF*	200,931
Dearborn	6-9-18-3	5.0%	04/18/95	CVTPF*	347,842
Decatur	6-9-18-3	5.0%	01/01/97	CVTPF*	173,898
DeKalb	6-9-18-3	5.0%	07/01/99	Convention, Recreation and Visitor Promotion Fund	313,942
Delaware	6-9-18-3	5.0%	07/01/83	CVTPF*	627,636
Dubois	6-9-18-3	5.0%	01/01/92	CVTPF*	413,166
Elkhart	6-9-19-3	5.0%	07/01/83	Convention/Visitor Promo Fund	1,615,484
Fayette	6-9-18-3	5.0%	11/12/02	CVTPF*	21,752
Floyd <sup>1</sup>	6-9-3-4	4.0%	08/01/84	75% Convention & Exhibition Center Fund; 25% Capital Development Tourism Fund	207,208
Franklin	6-9-18-3	5.0%	07/01/01	CVTPF*	274,764
Fulton	6-9-18-3	3.0%	05/23/00	CVTPF*	33,858
Gibson	6-9-18-3	5.0%	07/01/97	CVTPF*	242,415
Grant	6-9-18-3	5.0%	07/01/83	CVTPF*	354,953
Hamilton	6-9-18-3	5.0%	07/01/89	CVTPF*	3,562,543
Hancock	6-9-18-3	4.0%	01/01/02	CVTPF*	381,257
Harrison <sup>1</sup>	6-9-18-3	4.0%	12/01/86	CVTPF*	379,541
Hendricks	6-9-37-3	8.0%	01/01/98	CVTPF*	2,072,331
Henry	6-9-18-3	5.0%	06/01/89	CVTPF*	42,251
Howard	6-9-16-6	5.0%	07/01/81	Convention/Visitor Promo Fund	589,737
Huntington	6-9-18-3	5.0%	01/01/94	CVTPF*	130,437
Jackson <sup>3</sup>	6-9-32-3	5.0%	01/01/96	CVTPF*	419,277
Jasper	6-9-18-3	5.0%	01/01/13	Tourism Fund	136,198
Jay	6-9-18-3	5.0%	01/01/01	Convention, Recreation, and Visitor Promotion Fund	96,952
Jefferson <sup>1</sup>	6-9-15-6	5.0%	07/01/81	Convention and Tourism Fund	355,901
Jennings	6-9-18-3	5.0%	01/01/95	CVTPF*	24,926
Knox	6-9-18-3	5.0%	08/01/93	CVTPF*	322,047
Kosciusko	6-9-18-3	5.0%	01/01/87	CVTPF*	556,604
LaGrange	6-9-18-3	5.0%	07/01/93	CVTPF*	519,414
Lake	6-9-2-1	5.0%	07/29/75	Of the first \$1.2 M in revenue, <sup>4</sup> 35% to the CVTPF*; 44.33% to IU NW; 9% to Cities & Towns; 9% to Purdue Calumet, 2.67% to Gary and Hammond Conv. Facilities	3,086,847
LaPorte	6-9-6-6	5.0%	01/01/79	Conv., Tourism, and Rec. Fund	1,145,084
Lawrence	6-9-18-3	5.0%	11/19/91	CVTPF*	246,429
Madison	6-9-17-3	5.0%	07/01/82	Convention/Visitor Promo Fund	566,206
Marion <sup>1</sup>	6-9-8-3	10.0%	01/01/76	Capital Improvement Fund	53,567,539
Marshall	6-9-18-3	5.0%	04/01/91	CVTPF*	294,458
Miami	6-9-18-3	5.0%	07/01/08	CVTPF*	55,656
Monroe	6-9-4-6	5.0%	07/01/82	Innkeepers Tax Fund <sup>5</sup>	2,387,110
Montgomery	6-9-18-3	3.0%	06/01/86	CVTPF*	221,147
Morgan	6-9-18-3	5.0%	09/30/10	CVTPF	105,014
Noble	6-9-18-3	5.0%	02/04/02	Convention, Recreation, & Visitor Promotion Fund	130,902
Ohio	6-9-18-3	5.0%	08/01/96	CVTPF*	40,354

County	Code Cite	Rate	Eff. Date	Use	FY 2015 Collections
Orange	6-9-18-3	4.0%	01/01/99	CVTPF*	1,074,433
Owen	6-9-18-3	5.0%	06/13/11	CVTPF*	75,493
Parke	6-9-18-3	5.0%	08/01/92	CVTPF*	142,175
Perry	6-9-18-3	5.0%	09/01/95	CVTPF*	182,549
Porter	6-9-18-3	5.0%	01/01/86	CVTPF*	1,261,870
Posey	6-9-18-3	5.0%	7/1/2014	CVTPF*	109,013
Putnam	6-9-18-3	5.0%	09/01/89	CVTPF*	243,720
Randolph	6-9-18-3	5.0%	06/03/08	Innkeepers Tax Fund <sup>6</sup>	51,834
Ripley	6-9-18-3	5.0%	01/01/96	CVTPF*	33,183
St. Joseph	6-9-1-5	6.0%	01/01/73	Convention/Exhibition Ctr Fund	4,472,516
Scott <sup>1</sup>	6-9-18-3	5.0%	01/01/97	CVTPF*	268,687
Shelby <sup>1</sup>	6-9-18-3	5.0%	07/01/01	CVTPF*	261,085
Spencer <sup>1</sup>	6-9-18-3	4.0%	06/01/94	CVTPF*	371,807
Starke <sup>1</sup>	6-9-18-3	5.0%	05/30/07	CVTPF*	11,090
Steuben	6-9-18-3	5.0%	06/01/94	CVTPF*	466,421
Sullivan	6-9-18-3	5.0%	01/01/94	CVTPF*	50,193
Switzerland	6-9-18-3	5.0%	01/01/92	CVTPF*	251,065
Tippecanoe	6-9-7-6	5.0%	09/01/86	Innkeepers Tax Fund <sup>7</sup>	2,315,552
Vanderburgh	6-9-2.5-6	8.0%	07/01/83	43.75% Tourism Cap. Imp. Fund; 31.25% C&V Promotion Fund; 25% Conv. Ctr. Operating Fund	4,290,350
Vermillion	6-9-18-3	5.0%	06/01/96	CVTPF*	4,102
Vigo	6-9-11-6	6.5%	08/01/80	Convention/Visitor Promo Fund	1,752,488
Wabash	6-9-18-3	5.0%	01/01/93	CVTPF*	134,674
Washington	6-9-18-3	5.0%	09/01/02	CVTPF*	31,755
Wayne	6-9-10-6	5.0%	07/01/80	Convention and Tourism Fund	603,212
White	6-9-10.5-6	5.0%	07/01/97	Lake Enhancement Fund; County Promotion Fund	209,924
<b>TOTAL</b>					<b>\$103,968,790</b>

\*Convention, Visitor, and Tourism Promotion Fund

1 - Remitted to the Department of State Revenue; all others are collected locally.

2 - In Allen County, at least 1/6 of the revenue must be used for the promotion of conventions and tourism.

3 - Up to 25% of revenue may be used to promote and encourage industrial and economic development.

4 - Revenue that exceeds \$1.2 M each year is distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to P.U.-Calumet for nursing education programs; 5% to I.U.-Northwest for medical education programs; and 5% to I.U.-Northwest for allied health education programs.

5 - For the service of county-issued bonds and debt of the Convention and Visitor Commission.

6 - Goes to the Randolph Economic Development Corporation.

7 - Revenue collected at a 5% rate is divided as follows: 40% to the Lafayette Convention and Visitors Bureau; 30% for DNR development projects on the Wabash River; 10% to a designated community development corporation serving the metro area; 10% to Historic Prophetstown; 10% to the Wabash River Enhancement Corporation.



## DEFINITION OF PROPERTY TAX TERMS

**Abstract Assessed Value:** The actual value used to create tax bills. TIF allocations, withheld AV, and changes to assessments after AV is certified can cause abstract AV to differ from certified AV.

**Abstract Levy:** The product of the abstract net assessed value multiplied by the tax rate.

**Assessed Valuation:** Assessed value equals 100% of true tax value.

**Budget Appropriation:** A taxing unit's legal authority to spend money, as certified by the Department of Local Government Finance (DLGF).

**Certified Assessed Value:** A taxing unit's net assessed value certified by the county auditor for use in preparing budgets and calculating tax rates.

**Certified Levy:** The property tax levy that is certified by the DLGF at the time the unit's budget is approved. The levy is the total amount of income expected to be raised from property taxes by a governmental unit (before circuit breaker credits).

**County Abstract:** The document used by the county auditor to summarize by taxing district, assessed values, deductions, exemptions, and taxes charged based on actual property tax billings.

**Personal Property:** Tangible property not permanently affixed to and a part of real estate. Includes business depreciable property and most mobile homes.

**Real Property:** Land and improvements considered permanent fixtures. Gaming riverboats are also assessed as real property.

**Tax Base:** The total certified net assessed valuation of real and personal property.

**Tax Rate:** Expressed as a dollar rate per \$100 of assessed value (i.e., \$1.50 per \$100 AV).  $\text{Tax Rate} = \text{Certified Levy} / \text{Certified AV} \times 100$ .

**True Tax Value:** The term used in determining the assessed valuation of property. The rules of the DLGF are the basis for determining the true tax value of real and personal property.

## LOCAL PROPERTY TAXES

IC 6-1.1

**TAXPAYER:** Owners of real property and tangible personal property located in Indiana on the assessment date. The assessment date for mobile homes assessed as personal property is January 15; and for all other personal and real property, March 1.

Beginning in 2016, the assessment date for real and personal property will be January 1. Beginning in 2017, the assessment date for mobile homes will also be January 1.

**TAX BASE:** The property tax is imposed on real property and on certain types of personal property. Personal property subject to assessment includes the following: machinery and equipment; advertising devices, such as billboards located on real property not owned by the owner of the devices; airplanes not subject to the Aircraft Excise Tax; mobile homes not on a permanent foundation; and equipment or machine foundations not supporting a building.

**EXEMPTIONS:** Property owned by the following entities may be partially or totally exempt: government; corporations organized to perpetuate the memory of soldiers and sailors; not-for-profit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; county or district agricultural associations; and cemetery corporations, firms, or associations. Specifically named organizations include YMCA, YWCA, Salvation Army, K of C, YMHA, Boy Scouts, Girl Scouts, DAV, VFW, American Legion, and American War Veterans.

Additional exemptions include the following: real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; all inventory; property owned by an Indiana not-for-profit corporation and used in the operation of a licensed health care facility, a residential facility for the aged, or a Christian Science home or sanatorium; hospital property used to furnish goods or services to other hospitals, and property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; and property acquired by a nonprofit organization for renovating or erecting a single-family residence that will be given away or sold in a charitable manner. In addition, qualified wildlife habitat or riparian land may be classified and assessed at \$1 per acre. Land classified as a filter strip or a windbreak is assessed at \$1 per acre.

Beginning with taxes payable in 2017, business personal property is exempt if the total acquisition cost of all of a taxpayer's personal property in the county is less than \$20,000. Also beginning in 2017, counties may opt to exempt all newly acquired personal property in the county.

**CREDITS:** A property tax credit reduces a taxpayer's net property tax liability.

**Circuit Breaker Credit:** Taxpayers are entitled to a credit if the net tax due on the property exceeds the tax cap applicable to their property. The credit is equal to the excess tax over a percentage of gross AV. The credit applies to all property at the following AV thresholds: 1% for homesteads, 2% for all other residential property, commercial apartments, and farmland; 3% for all other real and personal property.

The amount of the net tax bill that is attributable to debt incurred before July 1, 2008, in Lake and St. Joseph Counties is excluded from the calculation. This exclusion expires on January 1, 2020.

In addition, the amount of the net tax bill that is attributable to levies imposed as a result of a referendum in any county is excluded from the calculation.

Qualifying seniors receive an additional credit if (a) their homestead AV is less

than \$160,000, (b) their income does not exceed \$30,000 (\$40,000, if married), and (c) the year-to-year increase in net tax on the homestead, after all other credits, exceeds 2%.

Circuit breaker credits are not funded and reduce the property tax collected and distributed to the civil taxing units and school corporations that provide service to the property receiving the credit. Taxing units are required to make all debt payments.

**State Homestead Credit:** The total credit amount was \$140 M in CY 2009 and \$80 M in CY 2010. The credits were apportioned to the counties. This credit was eliminated after CY 2010.

			<u>Credit %</u>
Payments:	CY 2010	\$80,000,000	apportioned
	CY 2011	-0-	
	CY 2012	-0-	
	CY 2013	-0-	
	CY 2014	-0-	

Counties that adopt the County Option Income Tax (COIT) may provide up to 8% in additional homestead credits paid from COIT revenues. The 8% maximum rate is adjustable to negate the effects of using only operating funds as a base for calculation.

Counties may provide additional homestead credits to offset the property tax shift to homeowners from the inventory exemption. These credits are funded from the County Economic Development Income Tax (CEDIT).

In addition, counties may provide additional credits to homesteads, residential property, all property, or any combination thereof from the proceeds of a local option income tax (LOIT).

**DEDUCTIONS:** A property tax deduction reduces the taxable assessed value of property, resulting in the net AV amount. Property tax deductions are described in the table following this section.

**CURRENT PROPERTY TAX CONTROLS:** A civil taxing unit's maximum permissible tax levy for controlled funds is equal to the previous year's maximum levy, increased by the six-year average growth in Indiana nonfarm personal income (AVGQ). A civil unit may appeal to increase its levy if the unit's assessed value growth exceeds the statewide AV growth by at least 2%. Civil units may also file other petitions with the DLGF for increases in maximum levies. The DLGF may grant permission, under IC 6-1.1-18.5-13, 13.7, 16, 22.3, and 23.2, for a civil taxing unit to increase its levy in excess of limitations for any of the following reasons:

- Costs resulting from annexation, consolidation, or extension of services.
- Growth factor relief.
- Shortfalls due to erroneous AV or refunds based on appeals.
- To continue the annual reallocation of CAGIT PTRC in the city of Goshen.
- Relief if a civil taxing unit cannot carry out its governmental function under the levy limitations due to a natural disaster, an accident, or another unanticipated emergency.

- Shortfall due to erroneous estimate of the effect of the supplemental standard deduction in Jefferson County. Limited to \$300,000.
- Amounts related to Goshen's pre-1977 police and fire pensions.
- Township fire emergency loans. Petitions in 2013 based on amount borrowed in 2012 or 2013.
- Fairfield Township in Tippecanoe County may receive an increase of up to \$130,000.
- Brown County may receive up to \$478,115 in each of 2016 and 2017 to compensate for budget approval issues in 2013 and 2014.
- Blue River, Brown, and Jackson Townships in Hancock County may, beginning in 2016, receive an increase to restore the maximum levy amount lost between 2003 and 2015. The increase is limited to \$25,000 for each of these townships.

School corporation transportation fund maximum levy growth is also limited to the AVGQ. Under IC 20-46-4-10, the DLGF may grant permission to a school corporation to raise its transportation levy in excess of limitations if transportation operating expenses have increased by more than 10% over the previous year. Under IC 20-46-5-1, the New Durham and North Vermillion Community School Corporations may receive an increase in their transportation fund maximum levies beginning in 2016 to restore the amount lost between 2003 and 2015. The increase is limited to \$276,869 for New Durham and \$438,294 for North Vermillion Community.

PROCEDURE: Property tax payments are based on net AV, tax rates, and property tax credits. Local assessors determine the AV of real and personal property annually. New improvements are assessed in the year they are made. Annual adjustments are made to real property values (trending). The most recent general reassessment of real property took effect with the 2012 pay 2013 tax year. Beginning with the March 1, 2015, assessment, one-fourth of real property will be reassessed each year (cyclical reassessment).

The DLGF reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by February 15. County treasurers collect the tax payments in May and November. If the property has an annual tax liability less than \$25, the county legislative body may require the taxpayer to make one annual payment before May 10. The Indiana Board of Tax Review, Indiana Tax Court, and Indiana Supreme Court review assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance.

DISTRIBUTION: Civil taxing units and schools.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.
1.	Mortgage IC 6-1.1-12-1	Mortgaged real property or mobile homes.	Lesser of \$3,000, the amount of mortgage balance, or ½ of assessed value.	None.	Completed by 12/31; filed by 1/5 3/30 - MH*
2.	65 or Over IC 6-1.1-12-9	Real property or mobile home residence of person age 65 and over or their surviving spouse if at least 60 years old.**	Lesser of \$12,480 or ½ of assessed value.	\$25,000 maximum combined adjusted gross income and \$182,430 maximum assessed value. May not receive another deduction other than mortgage and homestead standard deductions.	Completed by 12/31; filed by 1/5 3/30 MH*
3.	Blind or Disabled IC 6-1.1-12-11	Real property or mobile home residence of eligible person.**	\$12,480	\$17,000 maximum taxable gross income.	Completed by 12/31; filed by 1/5 3/30 - MH*
4.	Partially Disabled Veteran - Service Connected IC 6-1.1-12-13	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	\$24,960	Wartime service, honorable discharge, and at least 10% service-connected disability.	Completed by 12/31; filed by 1/5 3/30 - MH*
5.	Disabled Veteran IC 6-1.1-12-14	Real or personal property of veteran or survivor.** Excess deduction may be used as a credit against vehicle excise tax.	\$12,480	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total assessed value of \$143,160.	Completed by 12/31; filed by 1/5 3/30 - MH*
6.	Survivor of W.W. I Veteran IC 6-1.1-12-16	Real or personal property of those whose spouse served in the Armed Forces prior to Nov. 12, 1918. Excess deduction may be used as a credit against vehicle excise tax.**	\$18,720	Honorable discharge. May not receive partially disabled veteran deduction.	Completed by 12/31; filed by 1/5 3/30 - MH*
7.	Homestead Standard Deduction IC 6-1.1-12-37	Owner-occupied primary residence, including up to one acre of land.**	Lesser of \$45,000 or 60% of assessed value	None.	Completed by 12/31; filed by 1/5 3/30 - MH*

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
8. Supplemental Standard Deduction IC 6-1.1-12-37.5	Automatic for those who receive the homestead standard deduction.	Applies to net AV after standard deduction but before other deductions. 35% of first \$600,000; 25% of net AV over \$600,000	None	N/A
9. Rehabilitation Deduction IC 6-1.1-12-18	Residential real property.**	Actual increase in assessed value; not to exceed \$18,720 per unit rehabilitated.	Deduction available for 5 years or up to 15 years for vacant or abandoned property. Limits on pre-rehabilitation assessed value: \$37,440 if a single family dwelling; \$49,920 if a two family dwelling; or \$18,720 per dwelling unit if more than a two family dwelling.	12/31
10. Rehabilitation Deduction IC 6-1.1-12-22	Buildings and structures at least 50 years old if the owner paid at least \$10,000 for the rehabilitation.**	50% of the increased assessed value, not to exceed \$124,800 for a single-family dwelling or \$300,000 for other property.	Deduction available for 5 years or up to 15 years for vacant or abandoned property. May not get both rehabilitation deductions for same improvements.	12/31
11. Solar Energy Heating or Cooling Deduction IC 6-1.1-12-26	Real property or mobile home equipped with solar energy heating or cooling system.**	Cost of the system.	None	Completed by 12/31; filed by 1/5 3/30 - MH*
12. Solar Power Device Deduction IC 6-1.1-12-26.1	Solar power device that is part of real property, personal property, or utility distributable property.	Assessed value of the device.	Applies to devices installed after December 31, 2011.	Completed by 12/31; filed by 1/5 3/30 - MH*
13. Heritage Barns IC 6-1.1-12-26.2	Barns constructed before 1950 that are not being used for an agricultural or business purpose.	100% of the assessed value of the structure and foundation.	The county may impose a public safety fee of up to \$50 per year for each heritage barn.	12/31 of the year preceding assessment date.
14. Resource Recovery IC 6-1.1-12-28.5	Tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.	95% of the value of the system.	The system must have been certified for the 1993 assessment year and a political subdivision must be liable for the payment of the property taxes.	5/15

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.
15.	Wind-Powered Devices IC 6-1.1-12-29	Real property or mobile home equipped with wind power equipment designed to provide mechanical energy or produce electricity.**	Assessed value of the system.	Does not apply to a public utility or another entity that provides electricity for consideration (other than net metering).	Completed by 12/31; filed by 1/5 3/30 - MH*
16.	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or char.	95% of the system's assessed value multiplied by the fraction (Indiana Coal Converted/Total Coal converted).	None	Completed by 12/31; filed by 1/5
17.	Hydro-Electric Power Device IC 6-1.1-12-33	Real property or mobile home equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.**	Assessed value of the system.	Systems installed after December 31, 1981.	Completed by 12/31; filed by 1/5 3/30 - MH*
18.	Geothermal Energy IC 6-1.1-12-34	Real property or mobile home equipped with geothermal heating, cooling, hot water, or electricity production.**	Assessed value of the system.	Systems installed after December 31, 1981.	Completed by 12/31; filed by 1/5 3/30 - MH*
19.	Coal Combustion Product IC 6-1.1-12-34.5	Building designed and constructed to use qualified materials throughout the building.**	5% of the building's AV.	Deduction available for 3 years. Qualified materials must consist of at least 60% coal combustion products by weight.	Completed by 12/31; filed by 1/5
20.	Fertilizer/Pesticide Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer/pesticide storage rules adopted by the State Chemist.**	Assessed value of the improvements.	None	Completed by 12/31; filed by 1/5
21.	Enterprise Zone Obsolescence IC 6-1.1-12-40	Newly purchased real property in an enterprise zone in Marion County.	The amount of the former owner's obsolescence adjustment multiplied by 100% in year one, 75% in year two, 50% in year three, and 25% in year four.	No deduction is allowed after four years. Subject to approval of the county fiscal body.	

	<b>TYPE OF DEDUCTION</b>	<b>AVAILABLE FOR</b>	<b>AMOUNT OF DEDUCTION</b>	<b>LIMITATIONS</b>	<b>APPLY BY ASSESS. YR.</b>
22.	Economic Revitalization Area Deduction (abatement) for Real Property IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9
23.	Economic Revitalization Area Deduction (abatement) for Real Property in a Residentially Distressed Area IC 6-1.1-12.1-4.1	Improvements made to real property located in a designated urban economic revitalization area that is a residentially distressed area.	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9
24.	Economic Revitalization Area Deduction (abatement) for Personal Property IC 6-1.1-12.1-4.5	New manufacturing equipment, new research and development equipment, new logistical distribution equipment, and new information technology equipment located in any economic revitalization area.	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule. Length of abatement may be enhanced to up to 20 years under IC 6-1.1-12.1-18.		Filed with Personal Property Return.
25.	Aircraft IC 6-1.1-12.2	Aircraft that seat not more than ninety passengers or that are used to transport only property.	100% of the assessed value of the property.	Must be owned by a taxpayer with an Indiana corporate headquarters or its subsidiary.	Filed with personal property return.
26.	Intrastate Aircraft IC 6-1.1-12.3	Aircraft that seat not less than nine passengers or that are used to transport only property.	100% of the assessed value of the property.	Aircraft must be used for service between qualifying Indiana airports.	Filed with personal property return.

	<b>TYPE OF DEDUCTION</b>	<b>AVAILABLE FOR</b>	<b>AMOUNT OF DEDUCTION</b>	<b>LIMITATIONS</b>	<b>APPLY BY ASSESS. YR.</b>
27.	Infrastructure Development Zone IC 6-1.1-12.5	Gas storage, transmission, and distribution facilities; broadband and advanced service transmission facilities; and water treatment, storage, and distribution facilities Complete or partially complete homes used as models.	100% exemption in geographic area designated as an IDZ by the county executive or the Marion County fiscal body.  50% of the homes' assessed value.	Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three model home deductions statewide in any year.	Completed by 12/1; filed by 1/5
28.	Model Residence IC 6-1.1-12.6	Complete or partially complete homes used as models.	50% of the homes' assessed value.	Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three model home deductions statewide in any year.	Completed by 12/1; filed by 1/5
29.	Certified Technology Park IC 6-1.1-12.7	Personal property located in a certified technology park and used to conduct high technology activity.	100% of the property's assessed value. The term of two to ten years is determined by the county fiscal body.	Does not include AV allocated to a TIF district. Property must be installed by March 1, 2015.	Filed with personal property return.
30.	Residence in Inventory IC 6-1.1-12.8	Real property homes that have never been occupied.	50% of the improvements' assessed value.	Does not apply to land or model homes. Deduction applies for one year while partially complete and not more than three years after completion. Each owner is limited to three Residence in Inventory deductions statewide in any year.	Completed by 12/1; filed by 1/5
31.	Maritime Opportunity District IC 6-1.1-40	New manufacturing equipment installed in a maritime opportunity district.	100% of assessed value in years one through six; 95% in year seven, 80% in year eight, 65% in year nine, and 50% in year ten.	Subject to approval by Ports of Indiana. Limited to 10 years. May not reduce a taxpayer's total personal property assessment in the first year below the previous year's assessment.	5/15

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.																																																
32. Brownfield Revitalization Zone IC 6-1.1-42	Real and personal property	<p>The local designating body determines the length of the deduction (3, 6, or 10 years). The increase in assessed value due to remediation and redevelopment is multiplied by the percentage in the following table.</p> <table border="1" data-bbox="310 612 591 943"> <thead> <tr> <th colspan="4">Duration of Deduction</th> </tr> <tr> <th>Year</th> <th>3 Years</th> <th>6 Years</th> <th>10 Years</th> </tr> </thead> <tbody> <tr><td>1</td><td>100%</td><td>100%</td><td>100%</td></tr> <tr><td>2</td><td>66%</td><td>85%</td><td>95%</td></tr> <tr><td>3</td><td>33%</td><td>66%</td><td>80%</td></tr> <tr><td>4</td><td></td><td>50%</td><td>65%</td></tr> <tr><td>5</td><td></td><td>34%</td><td>50%</td></tr> <tr><td>6</td><td></td><td>17%</td><td>40%</td></tr> <tr><td>7</td><td></td><td></td><td>30%</td></tr> <tr><td>8</td><td></td><td></td><td>20%</td></tr> <tr><td>9</td><td></td><td></td><td>10%</td></tr> <tr><td>10</td><td></td><td></td><td>5%</td></tr> </tbody> </table>	Duration of Deduction				Year	3 Years	6 Years	10 Years	1	100%	100%	100%	2	66%	85%	95%	3	33%	66%	80%	4		50%	65%	5		34%	50%	6		17%	40%	7			30%	8			20%	9			10%	10			5%	Subject to approval by designating body.	5/9
Duration of Deduction																																																				
Year	3 Years	6 Years	10 Years																																																	
1	100%	100%	100%																																																	
2	66%	85%	95%																																																	
3	33%	66%	80%																																																	
4		50%	65%																																																	
5		34%	50%																																																	
6		17%	40%																																																	
7			30%																																																	
8			20%																																																	
9			10%																																																	
10			5%																																																	
33. Purchases of Investment Property by Manufacturers of Recycled Components IC 6-1.1-44	Depreciable personal property used to manufacture recycled components composed of at least 15% coal combustion waste generated in Indiana.	15% of the assessed value of the investment property in the first year that the investment property is subject to assessment.	May not be claimed in the same year as the Coal Combustion Product Tax Credit.	5/15																																																
34. Enterprise Zone Investment Deduction IC 6-1.1-45	Qualified Investments including buildings, manufacturing or production equipment, retooling, and infrastructure	The increase in assessed value of the enterprise zone property as compared to the value in the base year.	The deduction may be claimed for up to 10 years.	5/14																																																

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
	*MH = Mobile Home or Manufactured Home.				
	** Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.				

2014 Pay 2015 AV, Levy, County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit*		County LOIT Credits*		PTRC	Total County-Funded Credits*	Circuit Breaker Credits ^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.				
Adams	1,459,713,873	29,943,482	0	823,732	0	1,604,697	0	2,428,429	616,912	26,898,141
Allen	13,295,341,671	385,997,868	10,187,208	0	0	0	19,232,210	29,419,418	43,693,663	312,884,787
Bartholomew	4,050,678,726	87,939,494	0	0	0	0	0	0	3,595,109	84,344,385
Benton	1,040,985,981	11,853,007	0	71,815	0	0	448,820	520,635	349,447	10,982,925
Blackford	430,159,849	12,336,361	0	228,924	0	0	0	228,924	1,969,112	10,138,325
Boone	4,251,482,507	85,112,098	0	0	0	0	0	0	3,995,947	81,116,151
Brown	1,238,005,273	13,128,753	0	0	1,477,367	0	0	1,477,367	5,914	11,645,472
Carroll	1,182,006,547	16,373,323	0	0	0	0	795,807	795,807	529,227	15,048,289
Cass	1,313,694,017	36,595,032	0	0	0	0	5,963,277	5,963,277	5,109,756	25,521,998
Clark	3,853,224,667	102,360,243	0	5,515,479	0	0	4,467,764	9,983,244	11,398,272	80,978,727
Clay	931,468,977	15,284,807	0	0	3,331,386	0	0	3,331,386	12,038	11,941,383
Clinton	1,545,663,594	33,915,181	0	1,452,720	0	1,444,127	0	2,896,847	2,933,461	28,084,873
Crawford	299,720,772	8,430,459	0	0	0	0	0	0	1,183,394	7,247,065
Daviess	1,239,731,458	27,069,573	0	1,437,477	0	0	0	1,437,477	2,637,058	22,995,038
Dearborn	2,175,464,153	44,936,913	0	0	0	0	0	0	1,192,902	43,744,011
Decatur	1,376,905,900	21,837,736	0	403,342	0	0	0	403,342	678,752	20,755,642
DeKalb	2,113,793,106	46,412,012	0	0	0	4,083,352	0	4,083,352	1,132,096	41,196,565
Delaware	3,398,532,846	120,355,363	0	4,578,038	0	0	0	4,578,038	39,737,229	76,040,096
Dubois	2,149,135,948	42,257,073	0	0	0	0	0	0	1,420,058	40,837,015
Elkhart	7,610,683,920	219,997,053	0	0	0	0	0	0	31,371,211	179,590,308
Fayette	701,622,433	23,959,091	0	410,667	0	0	3,235,140	3,645,807	4,795,771	15,517,513
Floyd	2,836,580,620	61,238,320	0	1,971,712	0	0	0	1,971,712	3,639,041	55,627,566
Fountain	870,725,380	13,428,998	0	327,525	0	0	0	327,525	281,313	12,820,160
Franklin	1,005,419,691	14,217,157	0	0	0	0	0	0	77,316	14,139,841
Fulton	1,069,383,499	17,616,898	0	868,314	0	0	922,927	1,791,241	141,220	15,684,438
Gibson	2,070,152,797	41,652,547	0	0	0	0	0	0	2,781,925	38,870,622
Grant	2,062,231,357	56,867,728	0	0	0	9,389,610	899,291	10,288,901	4,995,119	41,583,708
Greene	1,006,180,947	21,670,655	0	0	0	0	0	0	1,387,305	20,283,350

2014 Pay 2015 AV, Levy, County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit*			County LOIT Credits*		PTRC	Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CREDIT	Hmstd	Res.					
Hamilton	18,310,700,592	420,535,717	0	0	0	0	0	0	32,940,273	387,595,444	
Hancock	3,077,272,619	73,250,124	0	0	4,708,634	0	0	4,708,634	5,332,113	63,209,377	
Harrison	1,673,040,562	20,252,297	0	0	0	0	0	0	50,154	20,202,143	
Hendricks	7,565,927,407	191,456,509	0	0	6,455,500	0	0	6,455,500	20,932,481	164,168,528	
Henry	1,529,810,289	38,107,993	0	1,956,665	0	0	0	1,956,665	5,320,244	30,831,084	
Howard	3,331,270,926	109,203,320	0	0	7,434,779	0	0	7,434,779	18,753,675	83,014,865	
Huntington	1,419,402,899	32,476,910	0	0	0	1,731,357	0	1,731,357	4,147,252	26,598,301	
Jackson	1,806,181,313	36,394,964	0	2,026,636	0	0	0	2,026,636	1,239,658	33,128,670	
Jasper	2,390,459,461	28,637,379	0	0	0	0	7,732,594	7,732,594	8,309	20,896,475	
Jay	928,737,781	20,559,806	0	326,995	0	1,604,518	0	1,931,513	314,418	18,313,875	
Jefferson	1,263,334,323	26,727,378	0	0	0	0	0	0	1,035,216	25,692,162	
Jennings	868,798,569	18,496,002	0	0	0	0	947,336	947,336	558,999	16,989,667	
Johnson	5,956,669,571	136,164,330	0	0	0	0	0	0	13,708,886	122,455,444	
Knox	1,816,721,751	36,917,311	0	0	0	0	0	0	4,661,149	32,256,162	
Kosciusko	5,241,352,746	73,362,068	0	0	0	0	0	0	1,341,350	72,020,718	
LaGrange	1,955,398,371	24,956,235	0	999,452	0	0	0	999,452	208,407	23,748,375	
Lake	20,970,436,046	736,382,951	0	0	0	0	92,939,161	92,939,161	88,506,199	554,937,591	
LaPorte	5,196,997,327	132,876,831	0	0	0	0	0	0	21,424,705	111,452,126	
Lawrence	1,417,311,883	36,212,108	0	0	0	0	3,675,136	3,675,136	2,943,224	29,593,748	
Madison	3,575,989,796	123,248,111	0	0	0	0	9,993,224	9,993,224	30,167,442	83,093,445	
Marion	36,808,351,839	1,049,285,897	10,059,322	0	1,613,289	0	0	11,672,611	144,133,178	893,480,107	
Marshall	2,533,806,234	43,113,852	0	0	0	0	0	0	1,436,564	41,677,288	
Martin	368,099,355	5,908,456	0	0	450,299	0	0	450,299	73,394	5,384,763	
Miami	1,079,964,118	26,579,465	124,446	1,037,898	0	2,690,055	2,679,737	6,532,136	3,131,531	16,915,797	
Monroe	6,468,591,918	116,789,055	1,426,555	0	0	0	0	1,426,555	865,759	114,496,740	
Montgomery	2,102,818,449	43,691,808	0	679,271	5,417,842	0	1,354,474	7,451,587	1,393,120	34,847,101	
Morgan	2,906,881,873	42,235,944	0	1,024,607	0	0	13,981,764	15,006,371	51,048	27,178,525	

2014 Pay 2015 AV, Levy, County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit*		County LOIT Credits*		Total County-Funded Credits*	Circuit Breaker Credits ^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.			
Newton	912,548,969	16,160,749	0	0	0	0	0	248,537	15,912,212
Noble	1,998,939,273	39,156,748	0	2,086,539	0	0	2,086,539	920,211	36,149,998
Ohio	257,671,585	3,156,012	0	0	0	0	0	975	3,155,037
Orange	757,132,651	12,305,736	0	0	0	0	0	80,898	12,224,838
Owen	712,343,327	13,877,862	0	0	0	0	0	194,903	13,682,959
Parke	824,007,242	9,940,956	0	633,250	0	0	1,274,438	6,839	8,659,679
Perry	555,162,814	15,227,813	79,023	191,995	0	0	271,019	2,513,876	12,442,918
Pike	779,645,355	15,205,304	0	0	0	0	0	379,064	14,826,240
Porter	8,659,657,430	190,964,376	0	8,013,942	0	0	8,013,942	12,221,173	170,729,262
Posey	2,033,394,110	33,427,673	366,433	0	0	0	366,433	942,147	32,119,093
Pulaski	896,519,955	10,998,366	0	531,501	0	0	3,491,882	1,331	7,505,153
Putnam	1,602,180,192	26,449,852	0	1,572,586	0	0	1,572,586	378,676	24,498,590
Randolph	1,123,294,653	23,720,604	0	0	0	0	1,957,699	2,615,694	19,147,211
Ripley	1,314,539,895	19,574,396	0	735,074	0	0	735,074	20,384	18,818,938
Rush	1,019,149,432	17,528,842	0	797,692	0	0	797,692	1,872,992	14,858,158
St. Joseph	7,864,008,472	297,966,607	6,220,602	0	0	0	19,602,704	58,433,841	213,709,460
Scott	682,494,206	16,463,970	0	550,562	0	0	550,562	1,122,432	14,790,976
Shelby	2,197,090,855	39,953,873	0	0	0	0	0	1,978,897	37,974,976
Spencer	1,478,395,271	22,869,223	169,498	0	0	0	169,498	79,709	22,620,016
Starke	995,676,193	18,977,837	0	209,196	0	0	209,196	702,482	18,066,159
Steuben	3,004,234,885	35,811,967	0	288,724	0	0	1,812,499	142,563	33,568,180
Sullivan	994,169,887	19,965,763	0	0	0	0	0	810,696	19,155,067
Switz.	466,376,838	5,906,531	0	0	0	0	0	8,351	5,898,180
Tiptoe	7,008,548,761	147,986,476	1,427,353	3,372,238	0	0	4,799,591	6,608,949	136,577,935
Tipton	924,205,892	16,395,596	0	285,110	0	0	1,564,830	744,284	14,086,482
Union	358,872,721	7,141,335	0	0	0	0	0	373,421	6,767,914
Vanderburgh	6,929,339,975	196,118,392	3,806,601	0	0	0	68,636	21,374,237	170,868,718
Vermillion	821,531,262	16,883,492	0	0	0	0	0	951,749	15,931,743
Vigo	3,621,193,979	111,056,206	0	0	0	0	0	23,451,650	87,604,556

2014 Pay 2015 AV, Levy, County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	County Hmstd Credit*				County LOIT Credits*		PTRC	Total County-Funded Credits*	Circuit Breaker Credits^	Final^^ Net Levy
			COIT	CEDIT	Hmstd	Res.	Res.					
Wabash	1,331,160,504	23,231,719	0	0	584,404	2,088,730	3,027,230	5,700,364	146,817	17,384,539		
Warren	686,171,831	8,430,848	0	138,314	0	0	491,610	629,923	2,260	7,798,665		
Warrick	2,916,300,258	47,973,045	0	0	0	0	0	0	873,088	47,099,957		
Washington	1,001,818,374	20,839,103	0	1,028,748	0	0	1,013,796	2,042,543	866,441	17,930,119		
Wayne	2,422,161,657	67,102,733	0	0	0	0	0	0	9,228,785	57,873,948		
Wells	1,417,988,236	20,758,141	0	1,053,870	0	1,208,422	0	2,262,292	42,772	18,453,078		
White	1,934,846,855	24,168,101	0	347,439	0	0	0	347,439	267,923	23,552,739		
Whitley	1,417,780,991	24,406,746	0	210,565	0	0	0	210,565	483,241	23,712,940		
<b>Totals</b>	<b>283,063,573,313</b>	<b>6,894,713,039</b>	<b>33,867,042</b>	<b>48,188,614</b>	<b>29,421,834</b>	<b>29,176,254</b>	<b>209,920,141</b>	<b>350,573,885</b>	<b>727,331,604</b>	<b>5,816,807,550</b>		

\* County credits are the abstract or actual credit amounts.

^ Circuit Breaker Credits as shown only include credits on non-TIF property.

^^ Final Net Levy = [Gross Levy] minus [Total County-Funded Credits] minus [Circuit Breaker Credits].

2014 Pay 2015 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*			LOIT Credit %*			Avg. Net Tax Rates^			
		COIT	CEDIT	CREDIT	Hmstd.	Res.	PTRC	Hmstd.	Res.	Other	Business Personal
		0.00	10.14	0.00	13.61	0.00	0.00	0.00	1.56	1.77	2.05
Adams	2.05	0.00	10.14	0.00	13.61	0.00	0.00	1.56	1.77	2.05	2.05
Allen	2.90	7.61	0.00	0.00	0.00	4.98	2.55	2.76	2.76	2.76	2.76
Bartholomew	2.17	0.00	0.00	0.00	0.00	0.00	2.17	2.17	2.17	2.17	2.17
Benton	1.14	0.00	7.07	0.00	0.00	3.76	1.02	1.10	1.10	1.10	1.10
Blackford	2.87	0.00	10.85	0.00	0.00	0.00	2.56	2.87	2.87	2.87	2.87
Boone	2.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00
Brown	1.06	0.00	0.00	45.74	0.00	0.00	0.58	1.06	1.06	1.06	1.06
Carroll	1.39	0.00	0.00	0.00	0.00	4.90	1.32	1.32	1.32	1.32	1.32
Cass	2.79	0.00	0.00	0.00	0.00	16.20	2.33	2.33	2.33	2.33	2.33
Clark	2.66	0.00	14.12	0.00	0.00	4.38	2.18	2.54	2.54	2.54	2.54
Clay	1.64	0.00	0.00	0.00	51.06	0.00	0.80	0.80	0.80	1.64	1.64
Clinton	2.19	0.00	24.02	0.00	12.06	0.00	1.40	1.93	1.93	2.19	2.19
Crawford	2.81	0.00	0.00	0.00	0.00	0.00	2.81	2.81	2.81	2.81	2.81
Daviess	2.18	0.00	22.20	0.00	0.00	0.00	1.70	2.18	2.18	2.18	2.18
Dearborn	2.07	0.00	0.00	0.00	0.00	0.00	2.07	2.07	2.07	2.07	2.07
Decatur	1.59	0.00	7.73	0.00	0.00	0.00	1.46	1.59	1.59	1.59	1.59
DeKalb	2.20	0.00	0.00	0.00	23.86	0.00	1.67	1.67	1.67	2.20	2.20
Delaware	3.54	0.00	16.82	0.00	0.00	0.00	2.95	3.54	3.54	3.54	3.54
Dubois	1.97	0.00	0.00	0.00	0.00	0.00	1.97	1.97	1.97	1.97	1.97
Elkhart	2.89	0.00	0.00	0.00	0.00	4.10	2.77	2.77	2.77	2.77	2.77
Fayette	3.41	0.00	10.42	0.00	0.00	13.31	2.65	2.96	2.96	2.96	2.96
Floyd	2.16	0.00	7.21	0.00	0.00	0.00	2.00	2.16	2.16	2.16	2.16
Fountain	1.54	0.00	14.33	0.00	0.00	0.00	1.32	1.54	1.54	1.54	1.54
Franklin	1.41	0.00	0.00	0.00	0.00	0.00	1.41	1.41	1.41	1.41	1.41
Fulton	1.65	0.00	25.57	0.00	0.00	5.16	1.16	1.56	1.56	1.56	1.56
Gibson	2.01	0.00	0.00	0.00	0.00	0.00	2.01	2.01	2.01	2.01	2.01

2014 Pay 2015 Average County Property Tax Rates

County	Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*		PTRC	Hmstd.	Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.			Non-HS Res.	Other Real	Business Personal	
											Res.
Grant	2.76	0.00	0.00	0.00	39.44	1.57	1.64	1.64	1.64	2.71	2.71
Greene	2.15	0.00	0.00	0.00	0.00	0.00	2.15	2.15	2.15	2.15	2.15
Hamilton	2.30	0.00	0.00	0.00	0.00	0.00	2.30	2.30	2.30	2.30	2.30
Hancock	2.38	0.00	0.00	12.79	0.00	0.00	2.08	2.08	2.38	2.38	2.38
Harrison	1.21	0.00	0.00	0.00	0.00	0.00	1.21	1.21	1.21	1.21	1.21
Hendricks	2.53	0.00	0.00	7.40	0.00	0.00	2.34	2.34	2.53	2.53	2.53
Henry	2.49	0.00	19.75	0.00	0.00	0.00	2.00	2.00	2.49	2.49	2.49
Howard	3.28	0.00	0.00	32.83	0.00	0.00	2.20	2.20	3.28	3.28	3.28
Huntington	2.29	0.00	0.00	0.00	12.24	0.00	2.01	2.01	2.29	2.29	2.29
Jackson	2.02	0.00	24.81	0.00	0.00	0.00	1.52	1.52	2.02	2.02	2.02
Jasper	1.20	0.00	0.00	0.00	0.00	26.51	0.88	0.88	0.88	0.88	0.88
Jay	2.21	0.00	13.10	0.00	30.83	0.00	1.24	1.24	1.53	2.21	2.21
Jefferson	2.12	0.00	0.00	0.00	0.00	0.00	2.12	2.12	2.12	2.12	2.12
Jennings	2.13	0.00	0.00	0.00	0.00	5.15	2.02	2.02	2.02	2.02	2.02
Johnson	2.29	0.00	0.00	0.00	0.00	0.00	2.29	2.29	2.29	2.29	2.29
Knox	2.03	0.00	0.00	0.00	0.00	0.00	2.03	2.03	2.03	2.03	2.03
Kosciusko	1.40	0.00	0.00	0.00	0.00	0.00	1.40	1.40	1.40	1.40	1.40
LaGrange	1.28	0.00	14.59	0.00	0.00	0.00	1.09	1.09	1.28	1.28	1.28
Lake	3.51	0.00	0.00	0.00	0.00	12.68	3.07	3.07	3.07	3.07	3.07
LaPorte	2.56	0.00	0.00	0.00	0.00	0.00	2.56	2.56	2.56	2.56	2.56
Lawrence	2.55	0.00	0.00	0.00	0.00	10.13	2.30	2.30	2.30	2.30	2.30
Madison	3.45	0.00	0.00	0.00	0.00	7.93	3.17	3.17	3.17	3.17	3.17
Marion	2.85	3.28	0.00	0.53	0.00	0.00	2.74	2.74	2.85	2.85	2.85
Marshall	1.70	0.00	0.00	0.00	0.00	0.00	1.70	1.70	1.70	1.70	1.70
Martin	1.61	0.00	0.00	37.01	0.00	0.00	1.01	1.01	1.61	1.61	1.61

2014 Pay 2015 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*			Avg. Net Tax Rates^			
		COIT	CEDIT	Hmstd.	Res.	PTRC	Hmstd.	Non-HS Res.	Other Real	Business Personal
Miami	2.46	2.77	23.12	0.00	28.59	9.93	1.01	1.58	2.22	2.22
Monroe	1.81	3.58	0.00	0.00	0.00	0.00	1.74	1.81	1.81	1.81
Montgomery	2.08	0.00	7.76	61.88	0.00	3.13	0.61	2.01	2.01	2.01
Morgan	1.45	0.00	9.49	0.00	0.00	32.86	0.88	0.98	0.98	0.98
Newton	1.77	0.00	0.00	0.00	0.00	0.00	1.77	1.77	1.77	1.77
Noble	1.96	0.00	22.07	0.00	0.00	0.00	1.53	1.96	1.96	1.96
Ohio	1.22	0.00	0.00	0.00	0.00	0.00	1.22	1.22	1.22	1.22
Orange	1.63	0.00	0.00	0.00	0.00	0.00	1.63	1.63	1.63	1.63
Owen	1.95	0.00	0.00	0.00	0.00	0.00	1.95	1.95	1.95	1.95
Parke	1.21	0.00	42.16	0.00	0.00	6.43	0.65	1.13	1.13	1.13
Perry	2.74	2.14	5.20	0.00	0.00	0.00	2.54	2.74	2.74	2.74
Pike	1.95	0.00	0.00	0.00	0.00	0.00	1.95	1.95	1.95	1.95
Porter	2.21	0.00	9.02	0.00	0.00	0.00	2.01	2.21	2.21	2.21
Posey	1.64	5.44	0.00	0.00	0.00	0.00	1.55	1.64	1.64	1.64
Pulaski	1.23	0.00	50.13	0.00	0.00	26.48	0.45	0.90	0.90	0.90
Putnam	1.65	0.00	24.42	0.00	0.00	0.00	1.25	1.65	1.65	1.65
Randolph	2.11	0.00	0.00	0.00	0.00	8.17	1.94	1.94	1.94	1.94
Ripley	1.49	0.00	12.54	0.00	0.00	0.00	1.30	1.49	1.49	1.49
Rush	1.72	0.00	24.61	0.00	0.00	0.00	1.30	1.72	1.72	1.72
St. Joseph	3.79	6.48	0.00	0.00	0.00	6.55	3.31	3.54	3.54	3.54
Scott	2.41	0.00	14.93	0.00	0.00	0.00	2.05	2.41	2.41	2.41
Shelby	1.82	0.00	0.00	0.00	0.00	0.00	1.82	1.82	1.82	1.82
Spencer	1.55	4.47	0.00	0.00	0.00	0.00	1.48	1.55	1.55	1.55
Starke	1.91	0.00	5.71	0.00	0.00	0.00	1.80	1.91	1.91	1.91
Steuben	1.19	0.00	4.17	0.00	0.00	5.15	1.08	1.13	1.13	1.13
Sullivan	2.01	0.00	0.00	0.00	0.00	0.00	2.01	2.01	2.01	2.01

2014 Pay 2015 Average County Property Tax Rates

County	Avg. Gross Rate	Avg. Hmstd. Credit %*		LOIT Credit %*		Avg. Net Tax Rates <sup>^</sup>				
		COIT	CEDIT	Hmstd.	Res.	PTRC	Non-HS		Business	
							Res.	Other	Real	Personal
Switzerland	1.27	0.00	0.00	0.00	0.00	0.00	1.27	1.27	1.27	1.27
Tippecanoe	2.11	3.55	8.39	0.00	0.00	0.00	1.86	2.11	2.11	2.11
Tipton	1.77	0.00	8.37	37.58	0.00	0.00	0.96	1.77	1.77	1.77
Union	1.99	0.00	0.00	0.00	0.00	0.00	1.99	1.99	1.99	1.99
Vanderburgh	2.83	6.25	0.00	0.00	0.00	0.04	2.65	2.83	2.83	2.83
Vermillion	2.06	0.00	0.00	0.00	0.00	0.00	2.06	2.06	2.06	2.06
Vigo	3.07	0.00	0.00	0.00	0.00	0.00	3.07	3.07	3.07	3.07
Wabash	1.75	0.00	0.00	12.99	27.28	13.24	0.90	1.10	1.51	1.51
Warren	1.23	0.00	12.72	0.00	0.00	5.82	1.01	1.16	1.16	1.16
Warrick	1.64	0.00	0.00	0.00	0.00	0.00	1.64	1.64	1.64	1.64
Washington	2.08	0.00	24.05	0.00	0.00	4.79	1.50	1.98	1.98	1.98
Wayne	2.77	0.00	0.00	0.00	0.00	0.00	2.77	2.77	2.77	2.77
Wells	1.46	0.00	20.54	0.00	16.52	0.00	0.92	1.22	1.46	1.46
White	1.25	0.00	8.79	0.00	0.00	0.00	1.14	1.25	1.25	1.25
Whitley	1.72	0.00	2.51	0.00	0.00	0.00	1.68	1.72	1.72	1.72
<b>State Avg</b>	<b>2.44</b>	<b>1.98</b>	<b>2.81</b>	<b>1.72</b>	<b>5.63</b>	<b>3.03</b>	<b>2.08</b>	<b>2.20</b>	<b>2.36</b>	<b>2.36</b>

\* County credits are the abstract or actual amounts.

<sup>^</sup> Average Net Rates are pre-circuit breaker.

**Net Assessed Value and Net Tax by Property Class**  
**2014 Payable 2015**

	Net Assessed Value	% of Total	Net Tax	% of Total
<b>PERSONAL PROPERTY</b>				
Business Depreciable Assets:				
Commercial	\$12,198,520,327	3.96%	\$316,952,420	4.91%
Industrial	18,296,307,474	5.94%	470,021,323	7.28%
Agricultural	2,581,695,902	0.84%	38,629,811	0.60%
Utilities	12,598,347,607	4.09%	261,533,778	4.05%
<b>Total Business Personal Property</b>	<b>\$45,674,871,311</b>	<b>14.83%</b>	<b>\$1,087,137,332</b>	<b>16.84%</b>
<b>REAL PROPERTY</b>				
Business:				
Commercial	\$49,443,971,338	16.05%	\$1,265,520,173	19.61%
Commercial Apartments	12,605,058,300	4.09%	268,120,271	4.15%
Industrial	18,753,113,950	6.09%	484,315,004	7.50%
Agricultural	34,181,053,616	11.10%	512,731,050	7.94%
<b>Subtotal</b>	<b>\$114,983,197,204</b>	<b>37.33%</b>	<b>\$2,530,686,498</b>	<b>39.21%</b>

**Net Assessed Value and Net Tax by Property Class  
2014 Payable 2015**

	<b>Net Assessed Value</b>	<b>% of Total</b>	<b>Net Tax</b>	<b>% of Total</b>
Residential:				
Residential Homestead	\$96,418,163.625	31.30%	\$1,887,725,271	29.25%
Agricultural Homestead	5,132,345.067	1.67%	75,106,826	1.16%
Nonhomestead Residential	44,193,313.410	14.35%	836,311,527	12.96%
<b>Subtotal</b>	<b>\$145,743,822,102</b>	<b>47.32%</b>	<b>\$2,799,143,624</b>	<b>43.37%</b>
Other:				
Utilities	\$1,065,081,173	0.35%	\$23,421,206	0.36%
Exempt Organizations	559,126,418	0.18%	14,409,600	0.22%
<b>Total Real Property</b>	<b>\$262,351,226,897</b>	<b>85.17%</b>	<b>\$5,367,660,929</b>	<b>83.16%</b>
<b>TOTAL ALL PROPERTY</b>	<b>\$308,026,098,208</b>	<b>100.00%</b>	<b>\$6,454,798,261</b>	<b>100.00%</b>
<b>SUMMARY OF ALL PROPERTY</b>				
Commercial	\$74,247,549,965	24.10%	\$1,850,592,864	28.67%
Industrial	37,049,421,423	12.03%	954,336,327	14.78%
Residential Real	145,743,822,102	47.32%	2,799,143,624	43.37%
Agricultural Business	36,762,749,518	11.93%	551,360,861	8.54%
Utilities	13,663,428,781	4.44%	284,954,985	4.41%
Exempt Organizations	559,126,418	0.18%	14,409,600	0.22%
<b>TOTAL ALL PROPERTY</b>	<b>\$308,026,098,208</b>	<b>100.00%</b>	<b>\$6,454,798,261</b>	<b>100.00%</b>

**Net Assessed Value and Net Tax by Property Class  
2014 Payable 2015**

	<b>Net Assessed Value</b>	<b>% of Total</b>	<b>Net Tax</b>	<b>% of Total</b>
<b>TIF SUMMARY</b>				
Personal Property:				
Personal Property - Non-TIF	\$42,185,838,280	13.70%	\$1,000,306,387	15.50%
Personal Property - TIF	3,489,033,031	1.13%	86,830,945	1.35%
<b>Total Personal Property</b>	<b>\$45,674,871,311</b>	<b>14.83%</b>	<b>\$1,087,137,332</b>	<b>16.84%</b>
Real Property:				
Real Property - Non-TIF	\$243,485,270,085	79.05%	\$4,878,100,734	75.57%
Real Property - TIF	18,865,956,812	6.12%	489,560,196	7.58%
<b>Total Real Property</b>	<b>\$262,351,226,897</b>	<b>85.17%</b>	<b>\$5,367,660,929</b>	<b>83.16%</b>
All Property:				
Non-TIF	\$285,671,108,365	92.74%	\$5,878,407,121	91.07%
TIF	22,354,989,843	7.26%	576,391,140	8.93%
<b>Total All Property</b>	<b>\$308,026,098,208</b>	<b>100.00%</b>	<b>\$6,454,798,261</b>	<b>100.00%</b>

Notes: The residential homestead category includes (1) the entire single-family home parcel if a standard deduction is present, (2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture.

Residential property includes properties with 1-3 living units.

Agricultural business real property includes all nonhomestead agricultural real property.

The amounts listed under "Exempt Organizations" are the nonexempt AV and tax billed to those entities.

Net tax is net of all credits, as applicable.

Net assessed value and net levy amounts include AV and tax on TIF property

Source: County assessor parcel data, county auditor billing data, county abstracts, and personal property return data.

## AIRCRAFT LICENSE EXCISE TAX

IC 6-6-6.5

ACCT. NO. 48030-413100; 417590

TAXPAYER: Owners of aircraft required to be registered with the Indiana Department of State Revenue.

RATE: The weight, class, and age of the aircraft determine taxes owed.

Class A	Piston-driven
Class B	Piston-driven, pressurized
Class C	Turbine-driven
Class D	Homebuilt, gliders, or hot air balloons

Age	Class A	Class B	Class C	Class D
	Per Pound	Per Pound	Per Pound	Per Pound
0-4	\$0.04	\$0.065	\$0.09	\$0.0175
5-8	\$0.035	\$0.055	\$0.08	\$0.015
9-12	\$0.03	\$0.05	\$0.07	\$0.0125
13-16	\$0.025	\$0.025	\$0.025	\$0.01
17-25	\$0.02	\$0.02	\$0.02	\$0.0075
over 25	\$0.01	\$0.01	\$0.01	\$0.005

EXEMPTIONS: Aircraft owned and exclusively used by governmental entities; aircraft owned by nonresidents and registered out of state (however, these aircraft are not exempt if operated in Indiana more than 60 days); aircraft which federal law or the Constitution prohibit Indiana from taxing; and aircraft owned by nonresident air carriers or air taxis.

CREDITS: Any excess disabled veteran property tax deductions not used against the veteran's property or motor vehicles.

PROCEDURE: The excise tax must be paid before the aircraft can be registered. When an aircraft is acquired after the annual registration date, the excise tax is reduced by 10% for each calendar month after the registration date. When an aircraft is sold by an owner who has paid the excise tax, a credit of 10% per month may be applied to the tax due on any aircraft purchased in the same year.

ADMINISTRATION: Aeronautics Section, Department of State Revenue

REVENUE:	FY 2011	\$517,053
	FY 2012	\$560,854
	FY 2013	\$445,179
	FY 2014	\$491,285
	FY 2015	\$551,318

DISTRIBUTION: Revenues are distributed on a quarterly basis to the county where the aircraft is usually located when it is not being operated. However, in Allen County, the funds go to the Ft. Wayne Airport Authority quarterly.

## AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 45050-413200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days.

TAX BASE: The gross retail income the retail merchant receives for the rental.

RATE: 4% of the gross retail income from the transaction.

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 pounds and vehicles leased as part of a funeral.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2011	\$10,459,631
	FY 2012	\$11,184,105
	FY 2013	\$10,557,329
	FY 2014	\$12,511,343
	FY 2015	\$12,543,768

DISTRIBUTION: On or before May 20 and November 20, all amounts held in the Auto Rental Excise Tax Account are distributed to counties. The amount distributed equals that part of the tax initially imposed and collected from within the county. The county auditor apportions and the county treasurer distributes the taxes among the taxing units in the county. The distribution will be in the same manner that property taxes are apportioned and distributed within the taxing district where the tax is collected.

### **COMMERCIAL VEHICLE EXCISE TAX**

IC 6-6-5.5

ACCT. NO. 75115-413300

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to IRP registration and owners of Indiana-based trucks, tractors, trailers, semitrailers, and truck-tractors subject to registration with the Bureau of Motor Vehicles.

TAX BASE: Vehicle registration fee based on the plated weight of the vehicle.

RATE: The tax rate is set annually by dividing the predetermined base revenue amount (revenue collected in previous fiscal year) by the amount of total commercial vehicle registration fees received in the previous fiscal year. The resulting factor is applied to the current statutory registration fees to determine the Commercial Vehicle Excise Tax (CVET) amount. IRP registration fees are apportioned based on interstate mileage, resulting in a mileage apportionment for CVET as well. CVET is reduced by 50% for farm vehicles.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the Commercial Vehicle Excise Tax paid by owners of intrastate commercial vehicles, and the Department of State Revenue is required to collect the tax paid by owners of interstate commercial vehicles. Tax owed by out-of-state-based commercial vehicles is collected by the IRP authority in the state of registration.

Tax collections are placed in the Commercial Vehicle Excise Tax Fund and distributed by the Auditor of State to the county auditors for distribution to local units. A portion of the revenue is retained by the state. The amount retained is proportional to the former property tax levies for welfare, children's welfare, school operating, and the health care for the indigent fund that the state has assumed.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, volunteer fire departments or ambulance service, mobile homes, motor homes, vehicles assessed under the public utility tax, buses subject to IRP registration, vehicles subject to the motor vehicle excise tax, vehicles owned or leased by an institution of higher education, farm wagons, and vehicles held in inventory.

REVENUE:	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
CY 2010	\$60,201,321	\$17,956,389	\$42,244,932
CY 2011	\$61,165,060	\$18,243,852	\$42,921,208
CY 2012	\$61,334,564	\$18,297,373	\$43,047,191
CY 2013	\$61,455,610	\$18,330,501	\$43,125,109
CY 2014	\$57,558,506	\$17,168,101	\$40,390,405

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

STATE CVET CAPTURE: The state retains a portion of CVET taxes. The amount retained is proportional to the former property tax levies for welfare, childrens' welfare, and school operating that the state has assumed.

**CY 2014 CVET by County**

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Adams	\$ 256,068	\$ 76,982	\$ 179,086
Allen	3,301,571	961,734	2,339,837
Bartholomew	592,216	241,157	351,059
Benton	170,460	57,818	112,642
Blackford	102,627	27,887	74,740
Boone	449,626	153,009	296,617
Brown	131,847	45,194	86,653
Carroll	208,293	70,162	138,131
Cass	326,352	98,535	227,817
Clark	1,329,809	375,190	954,619
Clay	222,887	69,030	153,857
Clinton	431,697	110,799	320,898
Crawford	19,301	5,870	13,431
Daviess	423,785	117,355	306,430
Dearborn	174,428	60,145	114,283
Decatur	289,993	105,218	184,775
DeKalb	257,778	83,075	174,703
Delaware	947,960	303,518	644,442
Dubois	570,438	181,427	389,011
Elkhart	1,752,011	481,829	1,270,182
Fayette	103,713	35,725	67,988
Floyd	347,442	99,675	247,767
Fountain	88,834	32,959	55,875
Franklin	136,152	52,928	83,224
Fulton	209,766	80,113	129,653
Gibson	542,879	179,247	363,632
Grant	410,730	146,847	263,883
Greene	223,880	73,528	150,352
Hamilton	1,195,609	398,511	797,098
Hancock	605,032	192,755	412,277
Harrison	220,720	86,305	134,415

<b>County</b>	<b>Total CVET Revenue</b>	<b>State CVET Capture</b>	<b>Net Local CVET Revenue</b>
Hendricks	1,059,195	299,443	759,752
Henry	268,553	86,971	181,582
Howard	485,777	151,408	334,369
Huntington	355,293	106,208	249,085
Jackson	446,875	157,355	289,520
Jasper	628,068	257,634	370,434
Jay	120,805	34,229	86,576
Jefferson	75,123	26,216	48,907
Jennings	246,939	71,889	175,050
Johnson	530,436	150,090	380,346
Knox	492,650	160,036	332,614
Kosciusko	547,429	203,538	343,891
LaGrange	205,837	77,245	128,592
Lake	4,826,166	1,213,051	3,613,115
LaPorte	1,199,547	374,533	825,014
Lawrence	361,491	97,326	264,165
Madison	1,088,119	284,838	803,281
Marion	10,554,258	2,665,564	7,888,694
Marshall	468,262	162,324	305,938
Martin	116,335	34,768	81,567
Miami	217,383	80,424	136,959
Monroe	831,320	293,504	537,816
Montgomery	295,191	98,565	196,626
Morgan	403,373	144,251	259,122
Newton	194,455	63,313	131,142
Noble	252,202	78,369	173,833
Ohio	26,024	13,687	12,337
Orange	313,624	94,227	219,397
Owen	180,063	53,841	126,222
Parke	77,788	22,528	55,260
Perry	138,906	43,189	95,717
Pike	151,605	46,782	104,823
Porter	1,669,058	484,484	1,184,574
Posey	268,227	102,532	165,695
Pulaski	209,831	78,088	131,743
Putnam	208,433	73,504	134,929
Randolph	238,658	87,337	151,321
Ripley	140,241	55,661	84,580
Rush	115,503	45,980	69,523
St. Joseph	2,977,269	754,120	2,223,149
Scott	75,264	23,997	51,267
Shelby	342,555	122,053	220,502
Spencer	248,477	88,528	159,949
Starke	114,950	35,890	79,060
Steuben	253,713	100,467	153,246
Sullivan	158,956	48,562	110,394
Switzerland	10,423	3,893	6,530
Tippecanoe	1,170,546	423,163	747,383
Tipton	147,044	45,773	101,271
Union	40,307	13,468	26,839
Vanderburgh	2,166,180	731,282	1,434,898
Vermillion	160,505	47,671	112,834
Vigo	706,200	188,015	518,185
Wabash	310,754	117,781	192,973
Warren	50,925	16,836	34,089
Warrick	245,365	82,210	163,155
Washington	157,313	45,292	112,021
Wayne	867,975	251,696	616,279

<b>County</b>	<b>Total CVET Revenue</b>	<b>State CVET Capture</b>	<b>Net Local CVET Revenue</b>
Wells	428,153	129,659	298,494
White	393,499	143,609	249,890
Whitley	479,186	174,677	304,509
<b>State Totals</b>	<b>\$57,558,506</b>	<b>\$17,168,101</b>	<b>\$40,390,405</b>

### **COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX**

County Motor Vehicle Excise Surtax: IC 6-3.5-4

County Wheel Tax: IC 6-3.5-5

#### **TAXPAYER:**

Excise Surtax: Owners of vehicles liable for the Motor Vehicle Excise Tax who reside in a county that imposes the tax.

Wheel Tax: Owners of other classes of vehicles who reside in a county that imposes the tax.

#### **TAX BASE:**

Excise Surtax: Passenger cars, motorcycles, motor-driven cycles, and trucks with a gross weight of 11,000 pounds or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 pounds, and trucks not subject to the Excise Surtax.

#### **RATES:**

Excise Surtax: Adopting counties may impose the Surtax at rates ranging between 2% and 10% of the excise tax that would have been due under the pre-1996 excise tax rate table. However, the Surtax may not be less than \$7.50. Counties also have the option of imposing a flat fee. The fee must be at least \$7.50 and may not exceed \$25.00

Wheel Tax: Adopting counties may impose different tax rates for each particular class of vehicle, and for each weight classification within the class of vehicle. The rate must be between \$5 and \$40.

PROCEDURE: The Surtax and Wheel Tax may be adopted by either the county council or the county income tax council. Both taxes must be adopted or rescinded simultaneously.

The Surtax or Wheel Tax is paid when the vehicle is registered. \$0.15 of the Surtax or Wheel Tax collected for each transaction is deposited in the State License Branch Fund.

#### **EXEMPTIONS:**

Excise Surtax: Vehicles owned or leased by federal, state, or local government; vehicles held in inventory by manufacturers, dealers, and distributors; vehicles owned or leased and operated by an institution of higher education; and vehicles subject to the Wheel Tax.

Wheel Tax: Vehicles owned by the state, one of its agencies, or a political subdivision; buses owned by a religious or nonprofit youth organization; and vehicles liable for the Surtax.

ADMINISTRATION: The license branch is responsible for collecting the taxes.

	<u>Wheel Tax</u>	<u>Surtax</u>	<u>Total</u>
CY 2010*	\$7,054,846	\$61,990,646	\$69,045,492
CY 2011	\$7,599,033	\$64,209,232	\$71,808,265
CY 2012	\$7,795,829	\$66,532,753	\$74,328,582
CY 2013**	\$7,930,831	\$65,508,568	\$73,439,400
CY 2014	\$9,044,483	\$69,780,903	\$78,825,386

\*Delaware County adopted a surtax/wheel tax to be first effective for CY 2010.

\*\*Clay County adopted a surtax/wheel tax to be first effective for CY 2013.

REVENUE: CY 2014

<b>County</b>	<b>Wheel Tax</b>	<b>Surtax</b>	<b>Total</b>
Allen	\$ 906,584	\$ 6,160,378	\$ 7,066,962
Brown	64,344	420,032	484,376
Carroll	140,156	507,602	647,758
Cass	172,371	856,089	1,028,460
Clay	170,765	646,573	817,338
Clinton	248,082	754,255	1,002,337
Daviess	153,192	516,756	669,948
Decatur	129,383	515,264	644,647
Delaware	210,327	2,250,286	2,460,613
Dubois	131,701	731,499	863,201
Elkhart	458,753	4,178,035	4,636,788
Fayette	40,661	537,417	578,077
Fountain	44,536	415,395	459,931
Gibson	36,303	567,392	603,695
Greene	108,856	803,291	912,147
Hancock	243,126	1,727,766	1,970,892
Hendricks	453,096	3,421,347	3,874,443
Henry	110,156	1,095,912	1,206,068
Howard	92,353	1,323,945	1,416,298
Jay	116,039	262,391	378,430
Johnson	335,621	3,159,381	3,495,001
LaGrange	61,793	266,097	327,890
Lawrence	116,193	1,092,649	1,208,841
Madison	204,278	2,615,280	2,819,558
Marion	959,290	12,578,530	13,537,819
Monroe	270,379	2,347,071	2,617,450
Montgomery	114,547	870,870	985,417
Morgan	333,859	1,709,726	2,043,585
Noble	171,676	468,341	640,018
Owen	43,680	267,351	311,031
Parke	79,588	215,944	295,532
Perry	32,550	256,465	289,015
Posey	123,541	452,344	575,885
Putnam	177,242	822,206	999,448
Randolph	225,140	606,987	832,127
Rush	117,753	414,978	532,731
St Joseph	405,077	5,394,029	5,799,106
Shelby	259,966	1,074,394	1,334,360
Sullivan	87,206	302,864	390,070
Tippecanoe	160,062	2,538,147	2,698,209
Tipton	110,770	400,362	511,133
Union	53,440	180,137	233,578
Vanderburgh	138,107	1,192,481	1,330,588
Vermillion	79,338	155,000	234,337

<b>County</b>	<b>Wheel Tax</b>	<b>Surtax</b>	<b>Total</b>
Vigo	89,170	1,257,053	1,346,223
Warrick	78,099	813,976	892,075
Wells	59,423	299,142	358,564
Whitley	125,913	337,474	463,387
<b>TOTAL (48)</b>	<b>\$9,044,483</b>	<b>\$69,780,903</b>	<b>\$78,825,386</b>

DISTRIBUTION: The county auditor allocates money in the Excise Surtax Fund and Wheel Tax Fund to each city, town, and county based on the formula for the Local Road and Street Account. Revenue is used to construct, reconstruct, repair, or maintain streets and roads. In Marion County, the city-county council may appropriate surtax revenue to the Indianapolis Department of Transportation.

Public Law 88-1981 authorizes 10 counties to issue bonds for road and bridge repairs. Eligible counties are Crawford, Daviess, Dubois, Gibson, Martin, Perry, Pike, Posey, Spencer, and Warrick. The county may issue bonds only if the County Motor Vehicle Excise Surtax and Wheel Tax are in effect at maximum allowable rates. Revenue is used to pay the principal and interest due on those bonds during the budget year.

### **ENTERTAINMENT FACILITIES ADMISSIONS TAX**

IC 6-9-34

**TAXPAYERS:** Persons attending a private event at an outdoor facility with a minimum capacity of 10,000 persons. The facility must be located in a geographic area that has been annexed by the city before the adoption of the tax ordinance.

**TAX BASE:** Paid admission on tickets purchased at the box office or from an authorized agent of the facility.

**RATE:** \$0.50 per paid admission.

**PROCEDURE:** Persons selling tickets collect the tax as agents of the city. The revenue is remitted by the agent to the city fiscal officer within 20 days of the end of the month of collection.

**ADMINISTRATION:** City fiscal officer

**EXEMPTIONS:** Events sponsored by educational institutions, religious organizations, and charitable organizations; tickets sold on a per-vehicle basis.

<b>REVENUE:</b>	FY 2011	\$188,057
	FY 2012	\$351,309
	FY 2013	\$397,538
	FY 2014	\$581,822
	FY 2015	\$470,031

DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used to construct or improve public thoroughfares or highways to improve ingress or egress to and from the facility (including payment on bonds or leases entered into for such improvements) and to connect the facility to the city's public sewer system.

## MARION COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 73314-418530

**TAXPAYER:** Each person who pays a price for admission to any event held in the Lucas Oil Stadium, the Convention Center, Victory Field, or Bankers Life Fieldhouse (all located in Marion County).

**RATE:** 10% of the price of admission. (The rate was 6% prior to March 1, 2013.)

**EXEMPTIONS:** The tax does not apply to events sponsored by educational institutions, religious organizations, or charitable organizations.

**ADMINISTRATION:** Sales Tax Division, Department of State Revenue

**LOCAL ADMINISTRATION/DISTRIBUTION:** Amounts received from the tax are paid by the State Treasurer to the treasurer of the Marion County Capital Improvement Board of Managers.

REVENUE:	FY 2011	\$7,143,983
	FY 2012	\$6,606,855
	FY 2013	\$8,259,391
	FY 2014	\$14,151,694
	FY 2015	\$13,166,486

**NOTE:** Under current law, the tax applies to any event at the facilities listed above. However, prior to the passage of P.L. 256-1997, the tax was applicable only to professional sporting events held in the RCA Dome. Beginning 1/1/2041, the tax will apply only to professional sporting events.

## MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX

IC 6-6-9.7

ACCT. NO. 45720-418840

**TAXPAYER:** Any person who rents an automobile or truck weighing less than 11,000 pounds for a period of less than 30 days in Marion County.

**TAX BASE:** The gross retail income received by the retail merchant for the rental.

**RATE:** 6% of the gross retail income from the transaction. (The rate was 4% prior to March 1, 2013.)

**PROCEDURE:** Same manner as the Sales Tax.

**EXEMPTIONS:** Trucks weighing over 11,000 pounds; vehicles rented as part of a funeral; vehicles rented while the renter's own vehicle is being repaired or until a destroyed vehicle is replaced.

**ADMINISTRATION:** Sales Tax Division, Department of State Revenue

REVENUE:	FY 2011	\$4,136,302
	FY 2012	\$4,127,053
	FY 2013	\$4,997,327
	FY 2014	\$6,486,230
	FY 2015	\$7,654,539

**DISTRIBUTION:** On or before the 20th of each month, all amounts held in the County Supplemental Auto Rental Excise Account within the state General Fund are distributed to the Capital Improvement Board of Managers.

## MOTOR VEHICLE EXCISE TAX

IC 6-6-5

**TAXPAYER:** Owners of passenger cars, motorcycles, motor-driven cycles, and trucks with a declared gross weight of 11,000 pounds or less.

**TAX BASE:** The vehicle's base or factory-advertised delivered price and year of manufacture.

**RATE:** The Excise Tax rate schedule that follows was first effective for calendar year 1996.

Beginning in 1996, most Excise Tax rates were reduced by up to 50%. Rates greater than \$100 were reduced by 50%. Rates between \$50 and \$100 were reduced to \$50. Rates under \$50 were not changed.

Transfers from the Lottery and Gaming Surplus Account replace part of the local lost revenue due to the reduced rates (IC 4-30-17-3.5). The scheduled transfer amount is \$236,212,440 per year. In addition, there is a \$203,688 annual transfer from the state General Fund.

**EXEMPTIONS:** Vehicles owned or leased by the federal, state, or local government; mobile homes, motor homes, vehicles assessed under the Public Utility Tax Law, trucks weighing over 11,000 pounds, trailers, semi-trailers, tractors, and buses; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

Most vehicles not subject to the Excise Tax and not owned by federal, state, and local governments are subject to the Commercial Vehicle Excise Tax or the RV and Truck Camper Excise Tax.

**STATE EXCISE TAX CAPTURE:** The state retains a portion of motor vehicle excise tax. The amount retained is proportional to the former property tax levies for welfare, children's welfare, school operating, and the health care for the indigent fund that the state has assumed.

**CREDITS:** Credit is applied to a newly purchased vehicle when a person sells a vehicle. If an individual sells a vehicle and does not purchase another vehicle, or if the amount of the credit to be applied to a newly purchased vehicle exceeds the amount of tax owed on the newly purchased vehicle by \$4.00 or more, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission.

A disabled veteran or surviving spouse who does not use the full amount of the \$24,960 or \$12,480 property tax deductions provided by IC 6-1.1-12-13 and IC 6-1.1-12-14, respectively, or \$18,720 property tax deduction allowed by IC 6-1.1-12-16 or IC 6-1.1-12-17.4 for WWI veterans and surviving spouses to reduce the assessed value of tangible property is entitled to an Auto Excise Tax credit. The credit equals \$2 for each \$100 of unused property tax deduction. Qualified veterans or surviving spouses who do not own property are eligible for a credit of \$70 per vehicle for up to two vehicles.

An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 8.33% of the tax paid for each full month remaining in the registration year. An owner of passenger vehicles or trucks who regularly rents those vehicles for 30 days or less to an individual is entitled to a credit for the Motor Vehicle Excise Tax paid for those rented vehicles. The credit is equal to the lesser of the Excise Tax liability due for those vehicles in a registration year or the total Auto Rental Excise taxes collected by the owner during the immediately preceding registration year.

Refunds for Excise Tax may be processed for name changes, destroyed vehicles, or vehicles registered out of state for same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid. The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid if after the owner's regular registration date:

- (1) the owner registers the vehicle for use in another state; and
- (2) the owner pays tax for use of the vehicle to another state for the same time period which the tax was paid under this chapter.

The refund provided under this section is equal to

- (1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus
- (2) 8.33% of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the annual registration chart below.

<b>Motor Vehicle Excise Tax Rate Schedule Beginning 1996 Factory-Advertised Delivered Price and Classification</b>											
	Age	1	2	3	4	5	6	7	8	9	10
Up to \$1,499	I	12	12	12	12	12	12	12	12	12	12
\$1,500 to \$2,249	II	36	30	27	24	18	12	12	12	12	12
\$2,250 to \$2,999	III	50	50	42	33	24	18	12	12	12	12
\$3,000 to \$3,999	IV	50	50	50	50	48	36	24	18	12	12
\$4,000 to \$5,499	V	66	57	50	50	50	50	42	24	12	12
\$5,500 to \$6,999	VI	84	74	63	52	50	50	49	30	18	12
\$7,000 to \$8,499	VII	103	92	77	64	52	50	50	40	21	12
\$8,500 to \$9,999	VIII	123	110	93	78	64	50	50	50	34	12
\$10,000 to 12,499	IX	150	134	115	98	82	65	52	50	40	12
\$12,500 to 14,999	X	172	149	130	112	96	79	65	53	50	12
\$15,000 to 17,999	XI	207	179	156	135	115	94	78	64	50	21
\$18,000 to 21,999	XII	250	217	189	163	139	114	94	65	50	26
\$22,000 to 24,999	XIII	300	260	225	184	150	121	96	65	50	30
\$25,000 to 29,999	XIV	350	304	265	228	195	160	132	91	50	36
\$30,000 to 34,999	XV	406	353	307	257	210	169	134	91	50	42
\$35,000 to 42,499	XVI	469	407	355	306	261	214	177	129	63	49
\$42,500 and over	XVII	532	461	398	347	296	242	192	129	63	50

Annual Registration Date	
Company-Owned Excise-Taxable	January 31
Rentals, Heavy Weight, and Trailers	February 28
International Registration Plan (IRP)	Staggered
Noncommercial School Bus	July 28

**Annual Registration Date for  
Passenger Vehicles, Motorcycles, Trucks under 11,000 lbs., and RVs  
by First Letters of Last Name**

AAAA-ARNN	February 7	LOPF-MART	July 21
ARNO-BATE	February 14	MARU-MCKI	July 28
BATF-BLAI	February 21	MCKJ-MILL	August 7
BLAJ-BRID	February 28	MILM-MUND	August 14
BRIE-BUSD	March 7	MUNE-NUNG	August 21
BUSE-CHAN	March 14	NUNH-PATT	August 28
CHAO-CONN	March 21	PATU-PONT	September 7
CONO-CURL	March 28	PONU-REDM	September 14
CURM-DICE	April 7	REDN-ROBE	September 21
DICF-EDDY	April 14	ROBF-SANC	September 28
EDEA-FERG	April 21	SAND-SERM	October 7
FERH-FRYA	April 28	SERN-SLON	October 14
FRYB-GLOR	May 7	SLOO-SPRI	October 21
GLOS-GUMZ	May 14	SPRJ-SUCE	October 28
GUNA-HART	May 21	SUCF-THOP	November 7
HARU-HILE	May 28	THOQ-VANO	November 14
HILF-HUCH	June 7	VANP-WALD	November 21
HUCI-JERR	June 14	WALE-WATT	November 28
JERS-KEEL	June 21	WATU-WILK	December 7
KEEM-KNUD	June 28	WILL-WRIG	December 14
KNUE-LAWR	July 7	WRIH-ZZZZ	December 21
LAWS-LOPE	July 14		

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:

CY	Actual Excise	State		State Excise Tax Capture	Net Local Excise Tax Revenue
	Tax Paid at License Branch	Excise Tax Replacement	Total Excise Tax Revenue		
2010	\$387,685,943	\$236,416,128	\$624,102,071	\$210,160,214	\$413,941,857
2011	\$384,784,450	\$236,416,128	\$621,200,578	\$207,991,666	\$413,208,912
2012	\$414,257,769	\$236,416,128	\$650,673,897	\$210,197,417	\$440,476,480
2013	\$409,578,892	\$236,416,128	\$645,995,020	\$215,681,010	\$430,314,010
2014	\$419,197,439	\$236,416,128	\$655,613,567	\$219,678,404	\$435,935,163

DISTRIBUTION: Revenues are allocated to the taxing district in which the registrant resides. The revenues are then distributed to the taxing units of that taxing district in the same manner and at the same time that property taxes are distributed. A portion of the revenue is retained by the state as described above. A \$1.15 service charge per vehicle is retained and deposited in the state License Branch Fund.

**CY2014 Excise Tax Collections by County**

<b>County</b>	<b>Actual Excise Tax Paid at License Branch</b>	<b>State Excise Tax Replmnt.</b>	<b>Total Excise Tax Revenue</b>	<b>State Excise Tax Capture</b>	<b>Net Local Excise Tax Revenue</b>
Adams	\$ 1,626,972	\$ 796,999	\$ 2,423,971	\$ 810,370	\$ 1,613,601
Allen	22,540,948	12,373,286	34,914,234	10,510,462	24,403,772
Bartholomew	5,384,595	2,951,604	8,336,199	2,744,402	5,591,797
Benton	582,106	308,590	890,696	309,809	580,887
Blackford	755,639	383,721	1,139,360	316,083	823,277
Boone	5,430,856	3,209,804	8,640,660	3,067,255	5,573,405
Brown	1,041,304	531,644	1,572,948	589,961	982,987
Carroll	1,402,398	757,719	2,160,117	770,724	1,389,393
Cass	2,209,042	1,167,007	3,376,049	1,073,840	2,302,209
Clark	6,709,366	3,535,613	10,244,979	3,675,651	6,569,328
Clay	1,600,198	827,187	2,427,385	792,005	1,635,380
Clinton	1,944,301	1,019,322	2,963,623	902,917	2,060,706
Crawford	515,087	225,298	740,385	261,560	478,825
Daviess	1,810,795	971,281	2,782,076	720,352	2,061,724
Dearborn	3,377,764	1,796,839	5,174,603	1,961,738	3,212,865
Decatur	1,689,618	894,590	2,584,208	918,797	1,665,411
DeKalb	2,606,554	1,329,720	3,936,274	1,408,852	2,527,422
Delaware	6,288,342	3,430,865	9,719,207	3,519,115	6,200,092
Dubois	3,164,212	1,715,962	4,880,174	1,732,535	3,147,639
Elkhart	10,936,028	5,686,953	16,622,981	5,308,726	11,314,255
Fayette	1,189,944	586,488	1,776,432	652,541	1,123,891
Floyd	4,895,766	2,627,017	7,522,783	2,778,364	4,744,419
Fountain	1,075,324	571,316	1,646,640	540,968	1,105,672
Franklin	1,463,169	744,043	2,207,212	897,800	1,309,412
Fulton	1,535,640	846,428	2,382,068	872,208	1,509,860
Gibson	2,527,434	1,407,220	3,934,654	1,276,315	2,658,339
Grant	3,729,975	1,951,253	5,681,228	2,242,833	3,438,395
Greene	1,987,281	1,035,037	3,022,318	1,045,107	1,977,211
Hamilton	29,250,335	22,199,648	51,449,983	17,625,438	33,824,545
Hancock	5,610,165	3,215,128	8,825,293	2,884,883	5,940,410
Harrison	2,436,706	1,229,555	3,666,261	1,545,857	2,120,404
Hendricks	11,987,748	7,044,772	19,032,520	5,053,119	13,979,401
Henry	2,924,465	1,577,161	4,501,626	1,542,500	2,959,126
Howard	5,918,668	3,419,564	9,338,232	2,847,733	6,490,499
Huntington	2,300,258	1,211,425	3,511,683	1,041,774	2,469,909
Jackson	2,644,942	1,384,269	4,029,211	1,817,765	2,211,446
Jasper	2,414,355	1,306,272	3,720,627	1,539,968	2,180,659
Jay	1,087,636	521,397	1,609,033	513,558	1,095,475
Jefferson	1,775,466	901,263	2,676,729	1,001,216	1,675,513
Jennings	1,497,144	710,244	2,207,388	811,366	1,396,022
Johnson	10,515,921	6,049,823	16,565,744	4,638,322	11,927,422
Knox	2,453,029	1,362,723	3,815,752	1,262,535	2,553,217
Kosciusko	5,055,651	2,650,414	7,706,065	3,011,285	4,694,780
LaGrange	1,604,763	792,907	2,397,670	1,065,775	1,331,895
Lake	31,318,091	17,885,888	49,203,979	15,354,303	33,849,676
LaPorte	7,190,137	3,843,091	11,033,228	3,652,826	7,380,402
Lawrence	2,685,586	1,402,988	4,088,574	1,151,824	2,936,750
Madison	7,686,304	4,206,617	11,892,921	3,803,333	8,089,588
Marion	54,706,565	30,788,459	85,495,024	25,760,732	59,734,292
Marshall	2,852,933	1,474,826	4,327,759	1,725,260	2,602,499
Martin	603,939	302,025	905,964	297,824	608,140
Miami	2,042,625	1,102,667	3,145,292	1,310,882	1,834,410
Monroe	7,100,241	3,985,148	11,085,389	4,326,690	6,758,699
Montgomery	2,285,910	1,211,840	3,497,750	1,204,464	2,293,286
Morgan	4,773,705	2,550,513	7,324,218	2,807,563	4,516,655
Newton	1,036,910	556,323	1,593,233	507,143	1,086,090
Noble	2,676,567	1,343,744	4,020,311	1,423,019	2,597,292
Ohio	381,390	197,158	578,548	327,017	251,531

County	Actual Excise		Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
	Tax Paid at License Branch	State Excise Tax Replmnt.			
Orange	1,118,114	552,724	1,670,838	586,560	1,084,278
Owen	1,145,641	544,205	1,689,846	503,450	1,186,396
Parke	931,113	478,005	1,409,118	478,310	930,808
Perry	1,066,248	530,365	1,596,613	515,450	1,081,163
Pike	812,220	416,119	1,228,339	370,734	857,605
Porter	13,076,211	7,699,931	20,776,142	7,002,602	13,773,540
Posey	2,032,625	1,153,600	3,186,225	1,152,109	2,034,116
Pulaski	896,788	476,780	1,373,568	536,755	836,813
Putnam	2,139,077	1,127,803	3,266,880	1,200,087	2,066,793
Randolph	1,460,772	741,010	2,201,782	821,748	1,380,034
Ripley	1,794,206	913,953	2,708,159	1,144,882	1,563,277
Rush	1,068,680	563,292	1,631,972	593,147	1,038,825
St Joseph	15,273,652	8,280,686	23,554,338	7,699,910	15,854,428
Scott	1,207,063	584,536	1,791,599	633,706	1,157,893
Shelby	2,801,282	1,476,550	4,277,832	1,697,205	2,580,627
Spencer	1,469,035	783,826	2,252,861	801,969	1,450,892
Starke	1,433,430	716,502	2,149,932	707,339	1,442,593
Steuben	2,257,202	1,166,288	3,423,490	1,612,454	1,811,036
Sullivan	1,318,105	724,976	2,043,081	630,354	1,412,727
Switzerland	518,672	257,169	775,841	365,280	410,561
Tippecanoe	10,537,577	6,409,039	16,946,616	6,570,844	10,375,772
Tipton	1,229,574	690,561	1,920,135	634,511	1,285,624
Union	428,124	215,073	643,197	222,238	420,959
Vanderburgh	11,487,416	6,528,079	18,015,495	6,915,499	11,099,996
Vermillion	1,024,450	545,020	1,569,470	443,627	1,125,843
Vigo	5,733,452	3,121,278	8,854,730	2,555,523	6,299,207
Wabash	1,999,599	1,036,784	3,036,383	1,186,345	1,850,038
Warren	661,443	362,294	1,023,737	349,378	674,359
Warrick	4,736,695	2,715,695	7,452,390	2,466,085	4,986,305
Washington	1,515,415	736,405	2,251,820	745,621	1,506,199
Wayne	3,430,465	1,739,927	5,170,392	1,618,033	3,552,359
Wells	1,732,127	888,256	2,620,383	998,098	1,622,285
White	1,720,121	922,085	2,642,206	1,016,043	1,626,163
Whitley	2,302,032	1,206,649	3,508,681	1,345,244	2,163,437
<b>Totals</b>	<b>\$419,197,439</b>	<b>\$236,416,128</b>	<b>\$655,613,567</b>	<b>\$219,678,404</b>	<b>\$435,935,163</b>

Figures in table may be slightly off due to rounding.

## RECREATIONAL VEHICLE and TRUCK CAMPER EXCISE TAX

IC 6-6-5.1

TAXPAYER: Owners of recreational vehicles (RV) and truck campers.

TAX BASE: The RV or truck camper's base or factory-advertised delivered price and year of manufacture.

RATE: The RV Excise Tax rate schedule that follows is based on the manufacturer's suggested retail price (MSRP) when new and the age of the RV or truck camper.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, or volunteer fire departments; mobile homes; vehicles assessed under the Public Utility Tax Law, vehicles subject to the motor vehicle excise tax or commercial vehicle excise tax; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an

institution of higher education.

CREDITS: Credit is applied to a newly purchased RV or truck camper when a person sells a vehicle. If an individual sells an RV or truck camper and does not purchase another RV or truck camper, or if the amount of the credit to be applied to a newly purchased RV or truck camper exceeds the amount of tax owed on the newly purchased RV or truck camper by at least \$4.00, then a refund is issued by the Bureau of Motor Vehicles. \$3.00 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission. An owner of an RV or truck camper that is totally destroyed and not replaced may receive a credit equal to 8.33% of the tax paid for each full month remaining in the registration year.

Refunds may be processed for (1) name changes, (2) destroyed vehicles, or (3) vehicles registered out of state for the same period of time tax was paid to Indiana with supporting documents. Refunds may not exceed 90% of amount paid. The refund provided under this section is equal to:

(1) The annual tax paid for use of the RV or truck camper by the owner for the year; minus

(2) 8.33% of the tax paid for use of the RV or truck camper for each full or partial calendar month between the date the tax was due and the date the owner registered the RV or truck camper for use in another state.

PROCEDURE: The RV Excise Tax must be paid when the RV or truck camper is required to be registered according to the annual registration chart below. Payment is made to a license branch in the vehicle owner's county of residence.

When an RV or truck camper is acquired after the annual registration date, the excise tax is reduced by 8.33% for each calendar month after the registration date.

ANNUAL REGISTRATION DATE: See Registration Date Chart for Motor Vehicle Excise Tax.

<b>Motor Vehicle Excise Tax Rate Schedule Beginning 2010 Factory-Advised Delivered Price and Classification</b>										
	Age	1	2	3	4	5	6	7	8	10
Up to \$2,249	I	15	12	12	12	12	12	12	12	12
\$2,250 to \$3,999	II	36	31	26	20	15	12	12	12	12
\$4,000 to \$6,999	III	50	43	35	28	20	15	12	12	12
\$7,000 to \$9,999	IV	59	51	41	38	34	26	16	13	12
\$10,000 to \$14,999	V	103	91	75	62	53	41	32	21	13
\$15,000 to \$21,999	VI	164	148	131	110	89	68	53	36	23
\$22,000 to \$29,999	VII	241	212	185	161	131	108	86	71	35
\$30,000 to \$42,499	VIII	346	302	261	223	191	155	126	97	48
\$42,500 to \$49,999	IX	470	412	360	307	253	204	163	116	55
\$50,000 to \$59,999	X	667	572	507	407	341	279	224	154	70
\$60,000 to \$69,999	XI	879	763	658	574	489	400	317	214	104
\$70,000 to \$79,999	XII	1,045	907	782	682	581	475	377	254	123
\$80,000 to \$89,999	XIII	1,235	1,072	924	806	687	562	445	300	146
\$90,000 to \$99,999	XIV	1,425	1,236	1,066	929	793	648	514	346	168
\$100,000 to \$149,999	XV	1,615	1,401	1,208	1,053	898	734	582	392	190
\$150,000 to \$199,999	XVI	1,805	1,566	1,350	1,177	1,004	821	651	439	213
\$200,000 and over	XVII	2,375	2,060	1,777	1,549	1,321	1,080	856	577	280

REVENUE:	CY 2010	\$6,141,149
	CY 2011	\$9,291,239
	CY 2012	\$7,095,957
	CY 2013	\$7,408,499
	CY 2014	\$8,156,358

**CY 2014 RV and Truck Camper Excise Tax by County**

<b>County</b>	<b>Excise Tax</b>	<b>County</b>	<b>Excise Tax</b>
Adams	\$ 36,744	Madison	\$ 177,592
Allen	260,504	Marion	510,662
Bartholomew	115,877	Marshall	74,436
Benton	14,785	Martin	12,183
Blackford	28,896	Miami	59,702
Boone	89,360	Monroe	116,117
Brown	51,960	Montgomery	87,782
Carroll	33,425	Morgan	163,102
Cass	42,782	Newton	28,115
Clark	154,966	Noble	60,049
Clay	45,190	Ohio	24,210
Clinton	49,766	Orange	37,428
Crawford	11,780	Owen	34,193
Daviess	64,712	Parke	24,907
Dearborn	120,759	Perry	22,268
Decatur	48,638	Pike	26,063
DeKalb	66,123	Porter	280,584
Delaware	133,874	Posey	74,366
Dubois	69,933	Pulaski	15,260
Elkhart	246,919	Putnam	67,244
Fayette	19,892	Randolph	37,593
Floyd	124,863	Ripley	72,151
Fountain	23,487	Rush	29,066
Franklin	46,394	St. Joseph	218,467
Fulton	31,205	Scott	25,551
Gibson	62,614	Shelby	75,391
Grant	82,406	Spencer	44,816
Greene	51,710	Starke	37,445
Hamilton	414,877	Steuben	60,292
Hancock	185,037	Sullivan	24,393
Harrison	97,251	Switzerland	30,299
Hendricks	316,292	Tippecanoe	164,167
Henry	89,012	Tipton	39,519
Howard	110,648	Union	8,631
Huntington	58,671	Vanderburgh	206,394
Jackson	50,772	Vermillion	21,226
Jasper	77,803	Vigo	95,985
Jay	26,118	Wabash	44,024
Jefferson	47,459	Warren	13,893
Jennings	38,741	Warrick	128,062
Johnson	223,545	Washington	38,638
Knox	54,976	Wayne	83,501
Kosciusko	130,787	Wells	37,885
LaGrange	50,239	White	50,733
Lake	271,178	Whitley	65,312
LaPorte	158,648		
Lawrence	75,042	<b>Total</b>	<b>\$8,156,358</b>

## WATERCRAFT EXCISE TAX

IC 6-6-11

TAXPAYER: Owners of motorized boats and sailboats.

TAX BASE: The boat's base or factory-advertised delivered price and year of manufacture.

RATE: Effective January 1, 1994. The amount of boat excise tax that a boat owner pays for a boating year is based on the boat's class and age. Motorized boats and sailboats are classified for excise tax purposes according to the value of the boat when the boat was new. The amount of excise tax for a boating year that is imposed for a motorized boat or sailboat is set forth in the following table.

Motorized Boat's or Sailboat's Value When New			
Class	At Least	but Less Than	Tax Due
1	\$0.01	\$500	\$2
2	500	1,000	6
3	1,000	1,500	20
4	1,500	2,000	30
5	2,000	3,000	42
6	3,000	5,000	55
7	5,000	7,500	70
8	7,500	10,000	88
9	10,000	15,000	110
10	15,000	22,500	150
11	22,500	35,000	200
12	35,000	50,000	275
13	50,000	75,000	375
14	75,000	or more	500

PROCEDURE: For Class 3 through 14 boats, the boat excise tax is reduced by 10% for each year since the boat was manufactured but not to exceed 50%. A boat owner must pay the boat excise tax, the Department of Natural Resources' fee, and the Lake and River Enhancement Fee for a boating year to the Bureau of Motor Vehicles. The tax and fees must be paid at the same time that the boat owner pays or would pay the registration fee and motor vehicle excise taxes on motor vehicles under IC 9-18 and IC 6-6-5.

For a boat acquired or brought into Indiana after the regular annual tax payment date in the boating year on or before which the owner is required to pay the tax, the tax is due no later than the thirty-second day after the boat is operating in Indiana, if the boat is registered in Indiana, or the twenty-second consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. The amount of the excise tax to be paid by the owner for the remainder of the year is reduced by 10% for each full calendar month which has elapsed since the regular annual payment date.

EXEMPTIONS: Boats owned by the federal, state, or local government; by an organization exempt from federal income taxation under 501(c)(3) of the Internal Revenue Code; a human-powered vessel, as determined by the Department of Natural Resources; held by a boat manufacturer, distributor, or dealer for sale in the ordinary course of business and subject to assessment under IC 6-1.1; stored in Indiana for less than 22 consecutive days and not operated, used, or docked in Indiana; registered outside Indiana and operated, used, or docked in Indiana for

a combined total of less than 22 days during the boating year; registered outside Indiana and docked on the Indiana part of Lake Michigan for a combined total of not more than 180 consecutive days; or subject to the Commercial Vessel Tonnage Tax under IC 6-6-6.

**CREDITS:** Credits may be issued when a person sells a boat and may be used for the same registration year or the next full registration year.

**REFUNDS:** Refunds for excise tax may be processed if the boat is destroyed and is not replaced by a replacement boat for which a credit is issued. The refund is equal to 10% of the excise tax paid for each full calendar month remaining in the tax payment year after the date of destruction. A refund may not exceed 90% of the excise tax paid on the destroyed boat.

To claim a refund, the owner must provide the Bureau of Motor Vehicles with: (1) a request for refund on a form furnished by the Bureau; (2) a statement of proof of destruction on an affidavit furnished by the Bureau; and (3) the tax payment form for the boat.

IC 6-6-11 provides for the payment and collection of excise tax on watercraft. Excise Tax is assessed based on the class and age of the watercraft. Class is based on the value when new. Watercraft Excise Tax is distributed by the State Auditor on a monthly basis.

<u>Calendar Year</u>	<u>Watercraft Excise Tax</u>
2010	\$9,291,239
2011	\$8,827,269
2012	\$9,469,338
2013	\$8,820,794
2014	\$9,151,638

**CY 2014 WATERCRAFT EXCISE TAX DISTRIBUTIONS**

<b>County</b>	<b>Excise</b>	<b>County</b>	<b>Excise</b>
Adams	\$ 32,855	Madison	\$ 146,857
Allen	395,798	Marion	565,389
Bartholomew	71,566	Marshall	163,380
Benton	12,770	Martin	11,949
Blackford	12,264	Miami	46,197
Boone	72,761	Monroe	179,824
Brown	46,260	Montgomery	39,549
Carroll	85,809	Morgan	129,387
Cass	39,906	Newton	27,209
Clark	147,477	Noble	142,126
Clay	26,314	Ohio	13,467
Clinton	30,629	Orange	31,693
Crawford	23,527	Owen	31,274
Daviess	34,379	Parke	48,528
Dearborn	91,859	Perry	46,622
Decatur	25,217	Pike	15,025
DeKalb	63,987	Porter	306,651
Delaware	132,572	Posey	49,502
Dubois	76,104	Pulaski	21,881
Elkhart	238,020	Putnam	60,411
Fayette	19,443	Randolph	28,548
Floyd	111,145	Ripley	24,940
Fountain	22,706	Rush	17,237
Franklin	55,053	St. Joseph	173,566
Fulton	65,949	Scott	29,008
Gibson	42,162	Shelby	52,363
Grant	74,934	Spencer	34,805
Greene	32,583	Starke	90,705
Hamilton	545,255	Steuben	464,826
Hancock	120,289	Sullivan	24,352
Harrison	74,709	Switzerland	13,799
Hendricks	170,455	Tippecanoe	105,683
Henry	60,278	Tipton	25,811
Howard	110,269	Union	34,729
Huntington	49,405	Vanderburgh	158,392
Jackson	41,592	Vermillion	16,629
Jasper	58,018	Vigo	71,577
Jay	17,381	Wabash	48,529
Jefferson	46,834	Warren	15,007
Jennings	31,211	Warrick	91,748
Johnson	153,195	Washington	30,204
Knox	45,609	Wayne	50,540
Kosciusko	629,804	Wells	43,929
LaGrange	174,692	White	171,052
Lake	450,672	Whitley	90,547
LaPorte	252,146		
Lawrence	50,330	<b>Total</b>	<b>\$9,151,638</b>

## STATE BOARD OF ACCOUNTS

### BOARD OF ACCOUNTS-EXAMINATION FEES

IC 5-11

ACCT. NO. 10750-420110;  
56610 (after 7/1/2015)

REVENUE BASE: Each municipality and entity is required to pay examination fees or the direct and indirect costs of the State Board of Accounts' examination.

RATE: Taxing units, conservation districts, and state colleges and universities are billed \$45\* per day for each field examiner engaged in making the examination. Other designated agencies and instrumentalities of the state are required to pay the direct and indirect costs of an examination from the following designated funds.

<u>Fund Charged</u>	<u>State Agency or Instrumentality</u>
State Highway Fund	Department of Transportation
Project funds	DOT toll projects
State appropriations	Bureau of Motor Vehicles Motor Fuel Tax Division Indiana State Police State Colleges and Universities
Agency funds	Indiana Retirement System
Alcoh. Bev. Enforcement/Admin Fund	Alcohol & Tobacco Commission
Applicable federal funds	Eligible federal projects and grants
State Fair Board Fund	State Fair Commission

\*P.L. 213-2015 increased the examiner daily rate to \$175 and requires the state colleges and universities to pay the direct and indirect costs of the examination. The new law also allows the state examiner to approve engagement of a private examiner for state colleges and universities.

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2011	\$2,953,085
	FY 2012	\$2,776,350
	FY 2013	\$2,918,261
	FY 2014	\$3,372,565
	FY 2015	\$3,162,276

DISTRIBUTION: General Fund; Trust and Agency Fund (after 7/1/2015, as enacted in P.L. 213-2015)

### BOARD OF ACCOUNTS-TYPING FEES

IC 5-11-4-3

ACCT. NO. 44370-420110

REVENUE BASE: In addition to other charges, the state examiner may charge a reasonable fee for typing and processing examination reports.

RATE: \$6 per page for typing, plus a processing fee assessed based on the complexity of the record or report audited and the number of audit days assigned to the audit. Processing fees range from \$40 to \$2,990.

ADMINISTRATION: Board of Accounts

REVENUE:	FY 2011	\$1,096,913
	FY 2012	\$1,101,668
	FY 2013	\$1,030,707
	FY 2014	\$1,018,779
	FY 2015	\$752,960

DISTRIBUTION: Trust and Agency Fund.

## DEPARTMENT OF ADMINISTRATION

### CAFETERIA OPERATION

ACCT. NO. 10560-420210

REVENUE BASE: A two-year contract, with a two-year renewal option, is awarded on the basis of competitive bids for the cafeteria service in the State Office Building. The current vendor operates the food service and pays a rental fee of 8% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2011	\$354,924
	FY 2012	\$385,062
	FY 2013	\$370,350
	FY 2014	\$311,761
	FY 2015	\$191,715

DISTRIBUTION: General Fund

### INDIANA GOVERNMENT LEASED SPACE

ACCT. NO. 10560-420210, 420220, 424710, 430120, 430185

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Chase Bank (1,098 sq. ft.), the Indiana Members Credit Union (1,997 sq. ft.), IU Health (8,700 sq. ft.), and the State Service Credit Union (742 sq. ft.). The Department also collects a \$750 fee for use of the State House rotunda and State House atrium.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2011	\$96,704
	FY 2012	\$98,134
	FY 2013	\$113,768
	FY 2014	\$111,060
	FY 2015	\$158,072

DISTRIBUTION: General Fund

## STATE PARKING GARAGES FEES

ACCT. NO. 17290-420230

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are \$1.00 minimum up to \$6.00 for the entire day. Event parking rates range from \$3.00 to \$15.00.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2011	\$1,003,876
	FY 2012	\$1,283,498
	FY 2013	\$1,145,763
	FY 2014	\$1,197,362
	FY 2015	\$1,286,405

DISTRIBUTION: Dedicated Fund

## ALCOHOL AND TOBACCO COMMISSION

### ALCOHOLIC BEVERAGE PERMITS

IC 7.1-4-4.1, 7.1-4-7-1  
7.1-4-9-1

ACCT. NO. 48020-420362; 12010-420352 through  
420357; 37620-420340 through 450150

REVENUE BASE: Certain businesses that sell alcoholic beverages. (Retailers sell for consumption on premises, while dealers sell for consumption off premises.) Individuals applying for a temporary beer or wine permit, an excursion permit, an adjacent landsite permit, a horse track permit, or a satellite permit. (All permit fees, except temporary beer and wine permit fees, are paid annually.) Revenue from fines imposed by the Commission is also deposited in the fund.

RATE:

<u>Item</u>	<u>Permit Type</u>	<u>Fee</u>
1.	Beer Dealer*	\$500
2.	Wine Dealer*	500
3.	Liquor Dealer*	500
4.	Beer Retailer*	500
5.	Wine Retailer*	500
6.	Liquor Retailer*	500
7.	Temporary Beer	**
8.	Temporary Wine	**
9.	Excursion	20,000
10.	Adjacent Landsite	2,000
11.	Horse Track	4,000
12.	Satellite Facility	2,000
13.	Auctioned Permits	Varies
14.	Supplemental Caterer	150
15.	Brewer (>30,000 barrels annually)	2,000
16.	Brewer (<30,000 barrels annually)	500
17.	Distiller	2,000
18.	Artisan Distiller	250
19.	Malt Manufacturer	2,000
20.	Vintner	2,000
21.	Wine Bottler	2,000

22. Beer Wholesaler	2,000
23. Malt Wholesaler	2,000
24. Wine Wholesaler (>12,000 gallons)	2,000
25. Wine Wholesaler (<12,000 gallons)	100
26. Direct Wine Seller*	100
27. Liquor Wholesaler	2,000
28. Farm Winery	500
29. Farm Winery Brandy Distiller	500
30. Salesman (biennial permit)	20
31. Carrier	5
32. Airplane	Not more than 500
33. Boat	Not more than 500
34. Dining Car	Not more than 500
35. Letter of Extension	50
36. Transfer of Permit	250

\*A single fee is charged for the issuance of any combination of retailer's permits issued for the same location or conveyance. An annual permit fee in the following amount is imposed on a retailer if the retailer serves:

(1) Only beer or only wine	\$500
(2) Both beer and wine but no liquor	\$750
(3) Beer, wine, and liquor	\$1,000

\*\*Fee equals \$2 per day. The Alcohol and Tobacco Commission may set a higher daily rate depending on the nature of the event. However, the fee may not exceed \$1,000 per day.

**ADMINISTRATION: Alcohol and Tobacco Commission**

**DISTRIBUTION:** Revenue from fees 1 through 6 is initially deposited in the Excise Fund. These receipts are then distributed 37% to the state General Fund, 33% to the general funds of cities, towns, and counties based on population, and 30% to the Enforcement and Administration Fund.

Revenue from fees 7 through 13 are deposited in the Enforcement and Administration Fund.

Revenue from the remaining fees is deposited in the General Fund, of which, 66% remains in the General Fund and 34% is distributed to the Enforcement and Administration Fund.

REVENUE:	FY 2011	\$10,095,753
	FY 2012	\$9,628,254
	FY 2013*	\$10,196,962
	FY 2014	\$10,273,161
	FY 2015	\$11,163,170

\*Correction made for FY 2013 revenue.

Source information is taken directly from Alcohol and Tobacco Commission. Figures may differ from Auditor of State data.

**EMPLOYEES' PERMITS**

IC 7.1-4-4.1-3

ACCT. NO. 37620-420340

**REVENUE BASE:** A \$45\* license fee is required for clerks in package liquor stores, bartenders, waiters, waitresses, and managers of establishments selling beverages by the drink. The fee is paid every three years. The fee is \$15 if the permit is used only for volunteer service that benefits a nonprofit organization.

\*P.L. 94-2008, effective July 1, 2008, changed this fee from \$30 to \$45 and the renewal term from two to three years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2011	\$1,791,961
	FY 2012	\$1,970,150
	FY 2013	\$2,248,870
	FY 2014	\$2,012,353
	FY 2015	\$2,299,753

DISTRIBUTION: Revenue from both fees is deposited in the Excise Police Retirement Fund to pay benefits and administrative costs. Surplus revenue goes to the Enforcement and Administration Fund for ATC administrative costs.

### **FINES AND PENALTIES**

IC 7.1-3-23 ACCT. NO. 37620-450150; 47530-455140

REVENUE BASE: The Alcohol and Tobacco Commission may impose upon a permittee civil penalties for each violation of a statute, rule, or regulation of the Commission.

RATE: \$4,000 or less for each violation if the permittee is a brewer, artisan distiller, or distiller.

\$2,000 or less for each violation if the permittee is a wholesaler.

\$1,000 or less for each violation if the permittee is the holder of a permit other than brewer, distiller, or wholesaler.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2011	\$913,999
	FY 2012	\$617,251
	FY 2013	\$494,595
	FY 2014	\$787,047
	FY 2015	\$1,194,856

DISTRIBUTION: Enforcement and Administration Fund

### **TOBACCO SALES CERTIFICATE**

IC 7.1-3-18.5 ACCT. NO. 37620-420350

REVENUE BASE: Businesses that sell tobacco products at a retail location or through a vending machine. A certificate is required for each location in which tobacco is sold. The fee for the certificate is \$200. Certificates expire after three years.

The Tobacco Sales Certificate and its associated fee became effective on July 1, 2003 (P.L. 250-2003). Fee collections began in FY 2004. P.L. 224-2005, effective May 11, 2005, raised the fee for this certificate to \$200 and also increased the term of the certificate from 1 to 3 years.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2011	\$516,188
	FY 2012	\$1,001,107
	FY 2013	\$322,697
	FY 2014	\$514,536
	FY 2015	\$844,464

DISTRIBUTION: Enforcement and Administration Fund

**TYPE II GAMBLING LICENSE FEE**

IC 4-35-8

ACCT. NO. 37620-420365

REVENUE BASE: A person who is licensed to sell alcoholic beverages at his or her tavern for on-premises consumption for an endorsement to conduct Type II Gambling Games at the tavern. Type II Gambling Games are pull tab, punchboard, or tip board games approved by the Indiana Gaming Commission for play under the Charity Gaming Law. Distributors and manufacturers selling Type II Gambling Games to alcoholic beverage retailers holding a Type II Gambling Game endorsement.

RATE: Taverns: First year \$250. Renewal under the fee schedule below based on "adjusted gross revenue" from Type II Gambling operations in the preceding year. "Adjusted gross revenue" is equal to the preceding year's gross revenue minus: (1) game prizes paid during the preceding year; (2) the purchase cost of games dispensed during the preceding year; and (3) the license fee paid during the preceding year.

Adjusted Gross Revenues		Fee
At Least	But Less Than	
\$0	\$25,000	\$ 100
25,000	\$50,000	250
50,000	\$100,000	500
100,000		1,000
Distributors		1,000
Manufacturers		1,500

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2011	\$271,620
	FY 2012	\$269,650
	FY 2013	\$282,780
	FY 2014	\$257,710
	FY 2015	\$247,800

DISTRIBUTION: Enforcement and Administration Fund

## BOARD OF ANIMAL HEALTH

### ANIMAL DISPOSAL PLANT

IC 15-17-11

ACCT. NO. 12680-420410

REVENUE BASE: Annual license fee for an animal disposal plant is \$150, which includes vehicle transporting certificates; the fee is \$20 for each additional substation.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2011	\$3,285
	FY 2012	\$2,870
	FY 2013	\$3,040
	FY 2014	\$4,090
	FY 2015	\$3,020

DISTRIBUTION: General Fund

## ATTORNEY GENERAL

### ABANDONED PROPERTY

IC 32-34-1

ACCT. NO. 74930-429607;

IN Constitution Article 8-2

462100; 462200; 462300

REVENUE BASE: Intangible and certain tangible property held by business associations or financial institutions is to be presumed abandoned, depending upon the asset type, a defined number of years after the last owner contact and is subsequently remitted to the Attorney General. All funds received are placed in the Abandoned Property Fund. A claimant can recover the value of the property for up to 25 years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2011	\$77,097,530
	FY 2012	\$103,298,468*
	FY 2013	\$105,817,483*
	FY 2014	\$111,213,542
	FY 2015	\$132,011,991

\*The increases in revenue for these years are attributable to P.L. 64-2010, which reduced from 5 years to 3 years the amount of time that property is considered abandoned for the purposes of the Unclaimed Property Act.

DISTRIBUTION: P.L. 246-2005 amended IC 32-34-1 to provide that if the balance in the Abandoned Property Fund exceeds \$500,000, the excess is transferred to the state General Fund. Interest earned on investment of the fund is transferred to the General Fund. Proceeds from escheated estates are constitutionally required to be transferred to the Common School Fund.

## **ATHLETE AGENTS**

IC 25-5.2  
10 IAC 4-3-1

ACCT. NO. 47600-420515

REVENUE BASE: Athlete agent registration fees collected for registering with the Office of the Attorney General.

RATE: Initial registrations and renewal registrations are \$700. Both are valid for two years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2011	\$17,500
	FY 2012	\$20,300
	FY 2013	\$32,200
	FY 2014	\$35,000
	FY 2015	\$27,300

DISTRIBUTION: Consumer Fees and Settlements Fund

## **PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR REGISTRATION**

IC 23-7-8

ACCT. NO. 47600-420510

REVENUE BASE: A professional fundraiser consultant or professional solicitor who applies for registration for the first time shall pay a fee of \$1,000. To annually renew a registration, the fee is \$50. A partnership, corporation, or other entity that intends to act as a professional fundraiser consultant or professional solicitor may register for and pay a single fee on behalf of its members, officers, agents, and employees.

ADMINISTRATION: Attorney General

REVENUE:	FY 2011	\$81,670
	FY 2012	\$78,260
	FY 2013	\$56,610
	FY 2014	\$76,250
	FY 2015	\$50,401

DISTRIBUTION: Consumer Fees and Settlements Fund

## **TELEPHONE SOLICITATION FUND**

IC 24-4.7  
11 IAC 2-6-1

ACCT. NO. 48390-429332; 450210

REVENUE BASE: Certain telephone solicitors are required to obtain a list of consumers who have submitted their telephone numbers to the Office of the Attorney General. The fee for obtaining the telephone privacy list on CD-ROM or via computer download is \$750. Persons paying the fee are entitled to four consecutive quarterly publications of the list. An additional fee of \$0.15 per page is collected from persons wishing to obtain a paper copy of the list.

Telephone solicitors who make calls to persons included on the telephone privacy

list are subject to penalties up to \$10,000 for the first violation and up to \$25,000 for each subsequent violation. If the amount of money in the fund exceeds \$200,000 at the end of a fiscal year, the excess is transferred to the General Fund.

ADMINISTRATION: Consumer Protection Division, Office of the Attorney General

REVENUE:	FY 2011	\$465,736
	FY 2012	\$425,491
	FY 2013	\$532,904
	FY 2014	\$327,817
	FY 2015	\$333,908

DISTRIBUTION: Telephone Solicitation Fund, General Fund

## AUDITOR OF THE STATE

### FINES

IC 35-50-2, 3

ACCT. NO. 72410-450310

REVENUE BASE: All fines and forfeitures.

RATE:	<u>Type of Crime</u>	<u>Maximum Fine</u>
	All felonies	\$10,000
	Class A Misdemeanor	\$5,000
	Class B Misdemeanor	\$1,000
	Class C Misdemeanor	\$500

ADMINISTRATION: Auditor of State

REVENUE:	FY 2011	\$5,881,600
	FY 2012	\$5,645,787
	FY 2013	\$4,993,878
	FY 2014	\$4,650,286
	FY 2015	\$3,134,093

DISTRIBUTION: Common School Fund (IC 34-24-1-4)

## INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 10470-450320

REVENUE BASE: Costs levied as judgments against infractions.

RATE:	<u>Type of Infraction</u>	<u>Maximum Judgment</u>
	Class A	\$10,000
	Class B	\$1,000
	Class C	\$500
	Class D	\$25

ADMINISTRATION: Auditor of State

REVENUE:	FY 2011	\$15,266,573
	FY 2012	\$11,690,841
	FY 2013	\$9,339,522
	FY 2014	\$9,500,486
	FY 2015	\$8,939,306

DISTRIBUTION: General Fund

## MORTGAGE RECORDING FEE

IC 24-9-9

ACCT NO. 10470-429320;  
17060-429330

REVENUE BASE: County recorders assess a fee of \$3 for each mortgage recorded. These fees are paid to county treasurers on a monthly basis. County auditors credit \$0.50 of each \$3 fee to the county recorder's Records Perpetuation Fund. County auditors distribute the remaining \$2.50 of the fee to the Auditor of State to be deposited in the state General Fund on a semiannual basis. The Auditor of State distributes half of the amount collected to the Homeowner Protection Unit Account on a semiannual basis.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2011	\$729,866
	FY 2012	\$693,675
	FY 2013	\$800,952
	FY 2014	\$729,382
	FY 2015	\$460,276

DISTRIBUTION: General Fund, Homeowner Protection Unit Account

## VESSEL TONNAGE TAX

IC 6-6-6-2

ACCT. NO. 10470-419300

REVENUE BASE: Navigation companies and all U.S.-registered commercial ships in Indiana ports pay an annual tax of 3¢ per net ton on the registered tonnage of all vessels. This tax is in lieu of regular property taxes.

ADMINISTRATION: Auditor of State

REVENUE: FY 2011	\$2,183
FY 2012	\$1,978
FY 2013	\$1,944
FY 2014	\$1,930
FY 2015	\$1,921

DISTRIBUTION: General Fund

## BOILER AND PRESSURE VALVE BOARD

### BOILER INSPECTION

IC 22-12-6-6

ACCT. NO. 37720-422610

675 IAC 12-3-13

REVENUE BASE: The Boiler and Pressure Vessel Safety Division of the Office of the State Building Commissioner maintains a program of periodic inspection for regulated boilers and pressure vessels.

RATE: Internal inspections

Heating Surface Area (in sq. ft.)	<u>Fee</u>
0-100	\$24
101-500	36
501-1,000	48
1,001-10,000	90

External inspections

Heating Surface Area (in sq. ft.)	
0-50	\$18
51-150	24
151 or more	40

Regulated Pressure Vessels (internal and external)

Area (in sq. ft.)	
0-50	\$15
51-150	30
151 or more	60

Service Water Heater Inspection \$10

Certificates of Inspection \$25

Permit Replacement Fee \$15

Application for Rule Variance \$200  
w/Engineering Calculations \$700 (\$200 + \$500)

Fees for inspections and services not specified,

Per day, less than 4 hours	\$300
Per day, more than 4 hours	\$600
Amount per hour over 8 hours	\$75

User inspections \$20

Application for a User/Owner Inspection Certificate \$500

Application for Inspector Examination \$100

Annual Renewal of Inspector License \$25

ADMINISTRATION: State Building Commissioner

REVENUE:	FY 2011	\$835,630
	FY 2012	\$839,302
	FY 2013	\$880,035
	FY 2014	\$848,373
	FY 2015	\$861,670

DISTRIBUTION: Fire and Building Services Fund

## DEPARTMENT OF CORRECTION

### CHILD SUPPORT

IC 11-10-2-11, 31-40-1-3.5

ACCT. NO. 48677-420820

REVENUE BASE: Parents of children who are committed to Department of Correction as juveniles can be liable for financial support of the juvenile. The juvenile court uses the Child Support Rules and Guidelines of the Indiana Supreme Court and the Child Support Obligation Worksheet developed by the Indiana Supreme Court to determine the amount each parent should pay for the services provided for the committed juvenile. Any money collected is used to fund juvenile transitional services to delinquent offenders.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	\$133,163
	FY 2012	\$80,329
	FY 2013	\$68,933
	FY 2014	\$60,708
	FY 2015	\$52,245

DISTRIBUTION: Youth Services Transitional Fund

### FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS

IC 36-2-13-5.6; 11-8-8-21

ACCT. NO. 46825

REVENUE BASE: County councils may pass an ordinance to charge sex offenders who are required to register in their counties a maximum fee of \$50 each year and a maximum \$5 fee each time offenders change their address. (IC 36-2-13-5.6) Counties keep 90% of all proceeds while Department of Correction (DOC) receives 10%. DOC may use this revenue to defray the cost of administering the Indiana Sex Offender Registry.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	\$50,369
	FY 2012	\$17,289
	FY 2013	\$16,467
	FY 2014	\$29,483
	FY 2015	\$34,777

DISTRIBUTION: DOC, Sex and Violent Offender Administration Fund

**INDIANAPOLIS JUVENILE CORRECTIONAL FACILITY –  
COUNTY SUPPORT**

IC 11-10-2-3

ACCT. NO. 13750

(Repealed, effective January 1, 2009)

REVENUE BASE: Between July 1, 2005, and December 31, 2008, the Department of Correction billed a county \$60 per day when a court with juvenile jurisdiction in the county committed a female as a delinquent to a DOC juvenile facility. This did not include any charges for the cost of equipment and construction. Since January 1, 2009, DOC no longer charges counties a per diem for juveniles committed to DOC (P.L. 146-2008).

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	\$1,584
	FY 2012	\$47
	FY 2013	-0-
	FY 2014	-0-
	FY 2015	-0-

NOTE: Revenues in FY 2006 through 2009 increased significantly because of changes in IC 4-24-7-2(b) which increased the payment of past due liabilities owed by counties or through the withholding of property tax replacement credits.

DISTRIBUTION: General Fund

**MISCELLANEOUS REVENUES**

IC 11

Various accounts for DOC programs and facilities

REVENUE BASE: Department of Correction facilities collect miscellaneous revenues for the following:

- County payments for the cost of supervisory staff when offenders in work camps clean and perform other work on county roads.
- Safekeeping of offenders - upon the request of a trial court, the DOC will house an offender for observation and diagnosis for a period of time.
- The sale of meals prepared at the Correctional Industrial Complex to DOC employees.
- Sale of land and other assets.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	\$781,935
	FY 2012	\$97,996
	FY 2013	\$152,879
	FY 2014	\$58,724
	FY 2015	\$106,363

DISTRIBUTION: General Fund

### OFFENDER MEDICAL COPAYMENTS

IC 11-10-3-5  
210 IAC 7-1

ACCT. NO. 46270

REVENUE BASE: Offenders are charged not more than \$10 for all offender-initiated contact with a covered health care professional (including physicians, nurses, dentists, optometrists, and specialists in the medical, dental, or optometric fields) and all initial prescriptions of medications or medications provided at a single visit, with the exception of psychotropic and neuroleptic medications.

Under 210 IAC 7-2-2, copayments may not be charged for the following: (1) mental health services; (2) substance abuse services; (3) staff-initiated contacts, such as initial health care screenings, transfer screenings, annual or age-appropriate screenings, written referrals from one health care professional to another, follow-up appointments with specialists or designated health care professionals; (4) immunizations and tests, such as tuberculosis skin tests and other treatments instituted by the department for public health reasons; (5) ancillary services, such as lab work or x-rays; (6) admission to a hospital or emergency room services; (7) health care supplies, such as braces, stockings, ostomy supplies, dentures, eyeglasses; and (8) review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	\$236,794
	FY 2012	\$223,195
	FY 2013	\$254,112
	FY 2014	\$244,791
	FY 2015	\$223,761

DISTRIBUTION: Inmate Trust Fund (210 IAC 7-2-6)

### OUT-OF-STATE OFFENDERS

IC 11-8-3-2

ACCT. NO. 48240

REVENUE BASE: The Department of Correction (DOC) may contract with any city, county, state, other state, or federal authority to incarcerate offenders. DOC may charge fees for its services equivalent to its costs.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	-0-
	FY 2012	-0-
	FY 2013	-0-
	FY 2014	-0-
	FY 2015	-0-

DISTRIBUTION: Department of Correction

**PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS**  
 IC 11-10-6 Reported by DOC to LSA

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized Department of Correction facilities, is under the direction of Prison Enterprises Network, a division of the Department. Any cash assets in excess of \$1.5 M remaining in the Industry and Farm Products Revolving Fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the Department or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

REVENUE*:	FY 2011**	\$8,638,875
	FY 2012	\$11,671,691
	FY 2013	\$15,225,186
	FY 2014	\$11,122,974
	FY 2015	\$9,146,842

\*Includes only revenue from outside sales; does not include interdepartmental sales.

\*\*The Bureau of Motor Vehicles awarded a contract to the 3M Company in August 2010 to distribute license plates to Indiana residents. PEN Products was a subcontractor in this agreement and was paid by 3M to manufacture the license plates. This contract was terminated on January 1, 2015, resulting in the decline in revenue. A contract with Intellectual Technology, Inc. to produce and distribute license plates to Indiana residents commenced on January 1, 2015.

NOTE: Sales revenue has decreased between FY 2013 and FY 2015 due to the loss of the license plate contract and subsequent BMV revenue.

DISTRIBUTION: Special Fund for the Department

**WORK RELEASE**

IC 11-10-8-6, 6.5 ACCT. NO. 17800 (all accounts)

REVENUE BASE: Offenders employed under a work release program surrender to the Department of Correction (DOC) their earnings, less standard payroll deductions required by law.

Of their gross earnings, 10% is deposited in the Victims Compensation Fund and not less than 15% is either given to each offender or retained by DOC and deposited into an account that is paid to the offender when the offender is released from prison. If offenders are eligible for an Offender Reentry Administrative Account (IC 11-10-15), between 10% and 20% of their gross earnings are also deposited into each offender's reentry administrative account.

The following are also deducted from each offender's earnings:

1. Room and board expenses.
2. Transportation expenses.

3. Any court-ordered costs or fines.

Any proceeds, when DOC collects room and board expenses, are deposited in a Work Release-Study Release Subsistence Special Revenue Fund.

The Work Release-Study Release Subsistence Special Revenue Fund may be used for:

1. Construction of new work release or study release facilities.
2. Maintenance of work release or study release facilities.
3. General operating costs of the work release or study release programs including offender services.
4. Provision of transitional services.
5. The matching of federal funds for use in the work release or study release programs.

Out of the amount remaining after these deductions, DOC may pay any dependent support and, with the consent of the offender, pay to the victims or others any unpaid obligations.

Any remaining money may be retained by the offenders.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2011	\$563,231
	FY 2012	\$505,329
	FY 2013	\$559,871
	FY 2014	\$592,733
	FY 2015	\$890,244

DISTRIBUTION: Work Release-Study Release Subsistence Special Revenue Fund

## CORONERS TRAINING BOARD

### CORONERS TRAINING BOARD

IC 4-23-6.5; IC 16-37-1-9

ACCT. NO. 36110-420881

REVENUE BASE: If a local health department makes a charge for a certification of death, a \$2.00 coroners continuing education fee must be added to the established rate. The collected fees are transferred semiannually to the Treasurer of State. Prior to July 1, 2013, the fee was \$1.75.

ADMINISTRATION: Coroners Training Board

REVENUE:	FY 2011	\$691,437
	FY 2012	\$592,891
	FY 2013	\$656,803
	FY 2014	\$742,817
	FY 2015	\$773,761

DISTRIBUTION: Coroners Training and Continuing Education Fund

## INDIANA ECONOMIC DEVELOPMENT CORPORATION

### INTEREST ON INDUSTRIAL LOANS

IC 5-28-9

ACCT. NO. 17470-137154; 420910

REVENUE BASE: Cities, towns, counties, economic development commissions, special taxing districts, small business investment companies, and minority enterprise small business investment companies may receive industrial development loans to be fully repaid in 15 years. The interest rate is set by the State Board of Finance at the time of the loan.

ADMINISTRATION: Indiana Economic Development Corporation

REVENUE:	<u>Interest</u>	<u>Loan Repayment</u>
FY 2011	\$16,421	\$101,924
FY 2012	\$13,410	\$89,424
FY 2013	\$10,961	\$76,924
FY 2014	\$4,615	\$307,684
FY 2015	-0-	-0-

DISTRIBUTION: Industrial Development Revolving Fund

## DEPARTMENT OF EDUCATION

### TEACHER LICENSING

IC 20-28-2

ACCT. NO. 51710-427010

515 IAC 9-1-31

REVENUE BASE: This fee applies to all types of licenses: (1) teaching; (2) school services personnel; (3) supervisory; and (4) administrative. Fee amounts are in the administrative rule. The fees are \$35 for initial certification and renewal, limited licenses, duplications, transcript evaluations, addition of new subject, and conversion to professional licenses. Out-of-state and out-of-county teachers applying for a license are charged an additional \$35 evaluation fee. The fee for substitute teachers is \$15

ADMINISTRATION: Office of Educator Licensing and Development,  
Department of Education

REVENUE:	FY 2011	\$1,083,943
	FY 2012	\$1,230,030
	FY 2013	\$1,161,820
	FY 2014	\$1,240,940
	FY 2015	\$1,221,130

DISTRIBUTION: General Fund

## DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)

### AIR PERMIT FEES

IC 13-17-8 ACCT. NO. 36220-421012; 421016; 421018;  
421024; 421030; 421040; 421044; 421095

REVENUE BASE: An owner or operator of a source subject to the air permit requirements for an operating permit under the federal act must pay an annual operating fee. The Title V Operating Permit Trust Fund finances the implementation, enforcement, and administration of the operating permit program required to implement the federal Clean Air Act.

RATE: Fee may not exceed \$150,000. Fees for sources located in a serious or severe ozone non-attainment area that emits more than 100 tons of volatile organic compounds and more than 100 tons of nitrogen oxides may not exceed \$200,000.

ADMINISTRATION: IDEM

REVENUE:	FY 2011	\$12,095,915
	FY 2012	\$12,217,756
	FY 2013	\$12,393,008
	FY 2014	\$11,236,491
	FY 2015	\$11,536,326

DISTRIBUTION: Title V Operating Permit Program Trust Fund

### ASBESTOS-RELATED FEES AND PENALTIES

IC 13-17-6 ACCT. NO. 52610-421020; 421022;  
326 IAC 18-1-9, 18-2-12 421026; 421086

REVENUE BASE: Fees paid by (1) contractors engaged in the inspection, management, or abatement of asbestos material at schools and facilities subject to U.S. E.P.A. regulations or rules of the Environmental Rules Board and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Environmental Rules Board rules are also deposited in the Asbestos Trust Fund.

RATE: License fees range from \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: IDEM

REVENUE:	FY 2011	\$440,033
	FY 2012	\$445,342
	FY 2013	\$481,925
	FY 2014	\$471,570
	FY 2015	\$432,150

DISTRIBUTION: Asbestos Trust Fund

### ENVIRONMENTAL CIVIL PENALTIES AND FEES

IC 13-14-12 ACCT. NO. 38730-421014; 421024;  
421042; 421094; 421116

REVENUE BASE: Revenue from fees established under IC 13-16-1. Civil penalties imposed for the violation of the state's environmental laws or rules are also deposited in the Environmental Mangement Special Fund.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

REVENUE:	FY 2011	\$1,526,444
	FY 2012	\$2,413,416
	FY 2013	\$3,379,879
	FY 2014	\$1,964,393
	FY 2015	\$2,341,895

DISTRIBUTION: Environmental Management Special Fund

### ENVIRONMENTAL PERMITS

IC 13-15-11; 13-18-10, 20 ACCT. NO. 36720-421046 through 421194  
13-20-21; 13-22-12

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, and hazardous waste. The NPDES annual permit fees depend on the type of permit, the type of facility, and the amount of annual discharge. Solid waste permits consist of application fees, annual operation fees, generator fees, and disposal fees. Confined feeding operations have initial and renewal fees and NPDES fees. Hazardous waste permits have application and annual operation fees. Federal sources are also included in fund revenue.

RATE: \$25 to \$40,600

ADMINISTRATION: IDEM

REVENUE:

Permits	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
NPDES	\$6,564,994	\$6,513,632	\$6,523,220	\$6,487,010	\$6,436,068
Solid waste/ Confined feeding	3,160,554	3,439,001	3,260,970	3,235,905	\$3,276,214
Hazardous waste	<u>1,204,806</u>	<u>1,205,043</u>	<u>1,323,930</u>	<u>1,789,729</u>	<u>\$1,692,890</u>
Total	\$10,930,354	\$11,157,676	\$11,108,120	\$11,512,644	\$11,405,172

DISTRIBUTION: Environmental Management Permit Operation Fund

## E-WASTE REGISTRATION FEE

IC 13-20.5

ACCT. NO. 34830; 49580-421196

Certain manufacturers of video display devices are subject to an initial registration fee of \$5,000 with a \$2,500 fee for each year thereafter. Registered manufacturers that fail to meet recycling goals are subject to variable recycling fees. If registration fees collected exceed the amount necessary for administration, IDEM must refund on a pro rata basis the amount of fees that exceed administration expenses.

ADMINISTRATION: IDEM

REVENUE:	<u>Registration Fees</u>	<u>Variable Fees</u>
FY 2011	\$135,000	0
FY 2012	\$147,500	0
FY 2013	\$142,500	0
FY 2014	\$197,500	0
FY 2015	\$183,711	0

DISTRIBUTION: Registration fees are deposited in the Electronic Waste Fund. Variable fees are deposited in the Indiana Recycling Promotion and Assistance Fund.

## HAZARDOUS WASTE DISPOSAL FEE\*

IC 13-22-12-3.5; 3.6;

ACCT. NO. 49552-417590; 49515-417590;  
49520-417590; 49525-417590; 49575-417590

REVENUE BASE: Hazardous waste disposed of in a disposal facility or by underground injection.

RATE: \$11.50 per ton; the maximum amount of fees assessed is \$25,000 per year for underground injection.

PROCEDURE: Paid quarterly to IDEM.

ADMINISTRATION: IDEM

REVENUE:	FY 2011	\$1,023,789
	FY 2012	\$1,252,278
	FY 2013	\$1,188,896
	FY 2014	\$1,163,875
	FY 2015	\$1,038,017

DISTRIBUTION: Of the total revenue, 75% is deposited in the Hazardous Substances Response Trust Fund and 25% in the county general fund where the facility is located.

The Hazardous Substances Response Trust Fund is used as (1) a state match for federal superfund money, (2) emergency state assistance, and (3) state cleanups.

Revenue is distributed to the Hazardous Substances Response Trust Fund as follows:

FY 2011	\$767,841
FY 2012	\$939,208
FY 2013	\$891,672
FY 2014	\$872,906
FY 2015	\$924,787

Revenue is distributed to the various counties as follows.

<u>County</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY 2015</u>
Porter	\$15,135	\$15,482	\$13,341	0	0
Posey	\$3,316	0	0	0	0
<u>Putnam</u>	<u>\$237,497</u>	<u>\$297,587</u>	<u>\$283,883</u>	<u>\$290,969</u>	<u>\$113,230</u>
Total	\$255,948	\$313,069	\$297,224	\$290,969	\$113,230

\*P.L. 220-2014 repealed the Hazardous Waste Disposal Tax and established the Hazardous Waste Disposal Fee.

### HAZARDOUS WASTE REIMBURSEMENTS

IC 13-25-4 ACCT. NO. 49535-421080; 421090; 421114; 421122;  
49552-417590; 421090; 427471; 427472;  
49575-417590

REVENUE BASE: Reimbursements for state expenses incurred responding to hazardous waste; settlements from lawsuits to recover state expenditures; interest; \$45 fee paid for certain underground storage tanks (UST); certain UST penalties; state appropriations; and federal grants.

RATE: \$11.50 per ton.

ADMINISTRATION: IDEM

REVENUE:	FY 2011	\$1,737,253
	FY 2012	\$1,812,539
	FY 2013	\$1,933,777
	FY 2014	\$1,893,928
	FY 2015	\$2,112,909

DISTRIBUTION: Revenue is deposited in the Hazardous Substances Response Trust Fund, which is used to finance contracts or cooperative agreements between the state and the federal government and to provide assistance to prevent or control the release of hazardous substances.

### SOLID WASTE DISPOSAL FEES

IC 13-20-22 ACCT. NO. 34410-421350;  
34820-427647; 49575-421350

REVENUE BASE: A fee is imposed on the disposal or incineration of solid waste in a final disposal facility.

RATE: \$0.50 per ton

ADMINISTRATION: IDEM

REVENUE:

	State Solid Waste <u>Mgmt. Fund</u>	Recycling Promotion and <u>Assistance Fund</u>	Hazardous Substances Response <u>Trust Fund</u>	<u>Total</u>
FY 2011	\$2,605,304	\$2,590,170	--	\$5,195,474
FY 2012	\$2,836,279	\$2,628,223	--	\$5,464,502
FY 2013	\$2,665,571	\$2,661,242	--	\$5,326,759
FY 2014	\$2,722,736	\$2,710,800	--	\$5,433,536
FY 2015	\$3,006,307	\$1,528,403	\$1,125,110	\$5,659,820

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund and not more than 50% in the state Solid Waste Management Fund. IC 13-20-22-1 provides that revenue from solid waste generated outside Indiana is deposited in the state Solid Waste Management Fund. However, IC 13-20-22-12 provides that this revenue is deposited in the Hazardous Substances Response Trust Fund.

**UNDERGROUND PETROLEUM STORAGE TANK FEES**

IC 13-23-12; 16-44-2

ACCT. NO. 52820-421600; 427465;  
52710-413800; 421085; 427465

REVENUE BASE: Owners of underground storage tanks must pay an annual registration fee for each storage tank containing petroleum. If a tank consists of a combination of petroleum and other regulated substances, a separate fee is paid for each tank. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum; inspection fee -- \$0.50/barrel.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2011	\$48,156,966
	FY 2012	\$49,797,673
	FY 2013	\$46,691,075
	FY 2014	\$51,663,032
	FY 2015	\$52,566,088

DISTRIBUTION: Fees paid in connection with underground petroleum storage tanks are deposited in the Petroleum Trust Fund. Fees paid in connection with underground storage tanks used to contain regulated substances other than petroleum are deposited in the Hazardous Substances Response Trust Fund.

**VOLUNTARY REMEDIATION OF HAZARDOUS  
SUBSTANCES AND PETROLEUM**

IC 13-25-5

ACCT. NO. 35710-421114; 421122; 421124

REVENUE BASE: A person who desires to participate in the voluntary remediation program (VRP) must submit a \$1,000 application fee and pay oversight costs. The VRP provides a mechanism for site owners or operators to voluntarily enter an agreement with IDEM to clean up contaminated property.

ADMINISTRATION: IDEM

REVENUE:	FY 2011	\$733,344
	FY 2012	\$775,303
	FY 2013	\$1,047,898
	FY 2014	\$1,222,865
	FY 2015	\$901,960

DISTRIBUTION: Voluntary Cleanup Fund

**WASTE TIRE MANAGEMENT FEES**

IC 13-20-13; 13-20-21 ACCT. NO. 35310- 421072; 35320-427470

REVENUE BASE: Annual application and operation fees for waste tire storage, transportation, or processor certificates of registration, and fees imposed on new tires sold at retail.

RATE:

	<u>Fee</u>
Waste tire storage	\$500
Waste tire transporter	\$25
Waste tire processor	\$200

A fee of \$0.25 is imposed on the sale of each new replacement tire sold at retail and each new tire mounted on a new vehicle sold at retail.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2011	\$1,379,969
	FY 2012	\$1,373,003
	FY 2013	\$1,364,765
	FY 2014	\$1,476,030
	FY 2015	\$1,539,110

DISTRIBUTION: Waste Tire Management Fund. Revenue deposited in the fund is available for programs related to waste tires.

**FAMILY AND SOCIAL SERVICES ADMINISTRATION**

**DIVISION OF DISABILITY AND REHABILITATIVE SERVICES**

**BLIND VENDING PROGRAM**

IC 12-12-5 ACCT. NO. 46860-431510

REVENUE BASE: This program provides employment opportunities to individuals who are legally blind. Employment includes operation and maintenance of vending centers located on federal, state, county, or municipal property. Revenues are from commissions on sales from the vending program. Revenues are used for the vending program, retirement programs, health insurance programs, replacement

of equipment, state staff, establishment of new vending facilities, and vendor training and conferences.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/ Rehabilitation. Services Bureau/Division of Disability and Rehabilitative Services.

REVENUE:	FY 2011	\$177,467
	FY 2012	\$378,892
	FY 2013	\$107,646
	FY 2014	\$102,063
	FY 2015	\$110,778

DISTRIBUTION: Blind Vending Account

### **CONFERENCE/WORKSHOP FEES**

ACCT. NO. 44190-422020

REVENUE BASE: This account contains the registration fees and vendor fees collected from participants in the various conferences sponsored by the Division of Disability and Rehabilitative Services and the Division of Aging. The registration fees are used to cover the expenses incurred by the conferences.

ADMINISTRATION: Division of Disability and Rehabilitative Services

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: Conference/Workshop Fund, Division of Disability and Rehabilitative Services

### **DIVISION OF FAMILY RESOURCES**

#### **CHILD CARE LICENSURE**

IC 12-17.2-6

ACCT. NO. 35910-422540

REVENUE BASE: Any child care ministry that provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family Resources and the Office of the State Fire Marshal. A child care ministry may also apply for licensure. (IC 12-17.2-6-13 also requires a \$50 fee for the State Fire Marshal.)

RATE: Child care ministry registration, \$50\*

\*By executive order, all other child care licensing fees were eliminated on July 1, 1996 (retroactive to January 1, 1996).

ADMINISTRATION: Division of Family Resources

REVENUE:	FY 2011	\$43,512
	FY 2012	\$43,825
	FY 2013	\$43,284
	FY 2014	\$35,460
	FY 2015	\$30,837

DISTRIBUTION: Division of Family Resources, Child Care Fund

### **WELFARE REPAYMENTS**

IC 12-14-21

ACCT. NO. 40530-450510

REVENUE BASE: Upon the death of public assistance recipients, the state makes a claim upon the assets of the deceased up to the amount of aid received. There are special provisions and exceptions to this general rule for each of the different assistance programs.

ADMINISTRATION: Division of Family Resources

REVENUE:

	CCDF	SNAP	TANF	Misc.	Total
FY 2011	\$83,717	\$645,040	\$464,525	--	\$1,193,282
FY 2012	\$62,785	\$653,927	\$424,198	--	\$1,140,910
FY 2013	--	--	--	--	--
FY 2014	\$30,515	\$1,226,265	\$75,230	--	\$1,332,010
FY 2015	\$23,164	\$136,208	\$21,003	--	\$180,375

DISTRIBUTION: General Fund

### **DIVISION OF MENTAL HEALTH AND ADDICTION**

#### **INSTITUTIONAL CLOTHING CHARGES**

IC 12-24-6

ACCT. NO. 12860-422040; 12910-422040;  
12920-422040; 12940-422040;  
12960-422040; 12990-422040

REVENUE BASE: When a patient in any state hospital or state developmental center is not otherwise supplied with clothing, it shall be furnished by the superintendent of the facility and charged to the county from which the patient was admitted. Upon admission to the facility, clothes are provided and charges are made in an amount not to exceed \$400. Clothes provided in the remaining years may not exceed \$300 per year. The total due is collected from the county auditor twice each year.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2011	\$113,065
	FY 2012	\$100,336
	FY 2013	\$99,086
	FY 2014	\$95,970
	FY 2015	\$83,405

DISTRIBUTION: General Fund

## MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14

ACCT. NO. 41650; 41655; 41660;  
41665; 41670; 41675  
(various accounts for each fund)

REVENUE BASE: Each patient (guardian or parent) in a psychiatric hospital or other state institution is liable for payment of the cost of treatment and maintenance in an amount to be fixed by the Division of Mental Health and Addiction. The rate varies by institution, whether private pay or Medicaid, and according to the patient's ability to pay.

Maintenance payments are deposited into the Mental Health Fund. The Mental Health Fund receives all private pay revenue and 66% of Title XIX revenue (Medicaid revenue) accruing to the state-operated facilities. The General Fund receives 34% of Title XIX revenue. The Mental Health Fund is used for operations of the state-operated facilities.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE*:	FY 2011	\$85,776,942
	FY 2012	\$37,666,913
	FY 2013	\$25,218,638
	FY 2014	\$24,008,162
	FY 2015	\$25,349,978

\*Prior-year numbers have been adjusted to reflect the revenues as reported on the general ledger trial balance.

DISTRIBUTION: Mental Health Fund

## PROBLEM GAMBLING FEE

IC 4-35-8.8

ACCT. NO. 38610-443000

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: \$500,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:	FY 2011	\$1,000,000
	FY 2012	\$1,000,000
	FY 2013	\$1,000,000
	FY 2014	\$1,000,000
	FY 2015	\$1,000,000

DISTRIBUTION: Revenue is distributed to the Division of Mental Health and Addiction for the prevention and treatment of compulsive gambling related to slot machine wagering at pari-mutuel racetracks and gambling at riverboat casinos.

**OFFICE OF MEDICAID POLICY AND PLANNING**

**COMMUNITY SERVICES QUALITY ASSURANCE FEE**

IC 12-11-1.1-10  
405 IAC 1-12-24

ACCT NO. 55110-428302

REVENUE BASE: Community residential facilities and intermediate care facilities for the developmentally disabled that are not operated by the state are assessed an amount that is based on total annual facility revenue. The assessment percentage applied to total annual revenue is 5.5% for the period January 1, 2008, through September 30, 2011. Beginning October 1, 2011, the assessment percentage applied to total annual revenue will be 6%. The assessment percentage may not exceed the percentage determined to be eligible for federal financial participation under federal law.

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration,

REVENUE:	FY 2011	\$12,717,786
	FY 2012	\$23,433,379
	FY 2013	\$19,194,565
	FY 2014	\$18,717,462
	FY 2015	\$17,801,424

DISTRIBUTION: Community Services Quality Assurance Fund

**HOSPITAL ASSESSMENT FEE (HAF)**

IC 16-21-10; IC 12-8-6.5

ACCT. NO. 55111-428303

TAXPAYER: Hospitals. Long-term care hospitals, state-owned hospitals, federally operated hospitals, freestanding rehabilitation hospitals, and freestanding psychiatric hospitals with more than 50% of admissions with a diagnosis of chemical dependency are excluded from the fee.

REVENUE BASE: In the model approved by the federal Centers for Medicare and Medicaid Services (CMS), the amount of the inpatient Hospital Assessment Fee (HAF) is based on total inpatient days attributable to Indiana residents as reported on the hospital's most recent fiscal year Medicare cost report. The outpatient HAF is based upon equivalent outpatient days, derived by dividing each hospital's outpatient revenue by the hospital's inpatient revenue per day adjusted to preclude services provided to nonstate residents.

RATE: The initial average fee rate of \$187.09 per inpatient day and \$26.87 per equivalent outpatient day has been reduced since the total amount of the fee paid by each hospital is limited to certain federally defined maximums and is subject to audit and adjustment each year the fee is collected. The fee rate is also reduced by specific percentages for certain hospitals meeting defined low-income utilization rates (LIURs), Medicaid inpatient utilization rates (MIURs), or that provide more than 25% of Medicaid days to nonstate residents.

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration.

REVENUE:	FY 2012	\$553,991,318
	FY 2013	\$760,711,987
	FY 2014	\$740,935,898
	FY 2015	\$699,845,272

DISTRIBUTION: Of the total, 71.5% is used to leverage federal Medicaid matching funds to increase hospital Medicaid reimbursement up to specified limits. Any remainder of the 71.5% monies not used to increase hospital reimbursement is distributed to the Hospital Medicaid Fee Fund. In addition, 28.5% of the revenue is distributed to the General Fund to offset Medicaid costs incurred by the state.

### NURSING FACILITY QUALITY ASSESSMENT

IC 16-28-15  
405 IAC 1-14.6-24

ACCT. NO. 55110-428301

TAXPAYER: Nursing facilities. Nursing facilities that are continuing care retirement communities, hospital-based, or owned by the state are exempt from the Quality Assessment.

REVENUE BASE: In the model approved by the Centers for Medicare and Medicaid Services, the amount of the Quality Assessment is based on a nursing facility's (NFs) total annual non-Medicare patient days.

RATE: The amount of the assessment, effective July 1, 2011, was revised to allow the collection of the maximum allowed under federal regulations.

<u>Effective Dates</u>	<u>FY 2004-11</u>	<u>7/1/2011</u>	<u>10/1/2012</u>
Private NFs with days < 70,000	\$10.00	\$14.70	\$16.00
Private NFs with days >=70,000	\$ 2.50	\$ 3.68	\$ 4.00
Govt. NFs owned before 7/1/2003	\$ 2.50	\$ 3.68	\$ 4.00
Govt. NFs acquired after 7/1/2003	\$10.00	\$14.70	\$16.00

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration,

REVENUE:	FY 2011	\$98,806,112
	FY 2012	\$99,900,718
	FY 2013	\$214,583,100
	FY 2014	\$160,658,690
	FY 2015	\$159,548,356

#### DISTRIBUTION:

<u>Effective Dates</u>	<u>FY 2004-11</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Medicaid NF Services	80%	67.1%	66.5%	70.6%
Prior-Year Medicaid NF Services	--	9.1%	4.1%	--
General Fund Other M'caid Svcs.	20%	23.8%	29.4%	29.4%

**DEPARTMENT OF FINANCIAL INSTITUTIONS**

**BANKS**

IC 28-11-3

ACCT. NO. 39220-422301

REVENUE BASE: Fees are paid by banks on an annual basis. Fees cover services and duties provided by the Department of Financial Institutions, including examinations. The fee for industrial loan and investment companies is the same as banks: \$5,150 minimum fee to a maximum fee of \$1,619,058 plus additional for excess assets over \$40 billion.

**RATE:**

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000M	\$5,150		
10,001M - 15,000M	5,150 +	0.254	\$10,000M
15,001M - 25,000M	6,420 +	0.114	15,000M
25,001M - 50,000M	7,560 +	0.08796	25,000M
50,001M - 100,000M	9,759 +	0.08106	50,000M
100,001M - 500,000M	13,812 +	0.0776	100,000M
500,001M - 1,000,000M	44,852 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,682 +	0.056655	1,000,000M
3,000,001M - 5,000,000M	195,992 +	0.044427	3,000,000M
5,000,001M - 10,000,000M	284,846 +	0.0406888	5,000,000M
10,000,001M - 20,000,000M	488,290 +	0.0381278	10,000,000M
20,000,001M - 40,000,000M	869,568+	0.0374745	20,000,000M
>40,000,001M	1,619,058+	0.03492	40,000,000M

M = 1,000

Effective July 1, 2014 - June 30, 2015

The fee schedule is set once a year by the Department of Financial Institutions' Board of Members. All revenues are dedicated to the Financial Institutions Fund to defray the expenses of the Department.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$3,888,113
	FY 2012	\$3,842,358
	FY 2013	\$3,979,102
	FY 2014	\$3,967,224
	FY 2015	\$3,915,506

DISTRIBUTION: Financial Institutions Fund

**BUILDING AND LOAN ASSOCIATIONS**

IC 28-11-3; 28-1-20

ACCT. NO. 39220-422301

REVENUE BASE: A corporation or savings association organized under IC 28-4 before its repeal.

RATE: The following fees are collected annually with a \$5,150 minimum fee and a maximum fee of \$1,619,058 plus additional fees for assets over \$40 billion.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000M	\$5,150		
10,001M - 15,000M	5,150 +	0.254	\$10,000M
15,001M - 25,000M	6,420 +	0.114	15,000M
25,001M - 50,000M	7,560 +	0.08796	25,000M
50,001M - 100,000M	9,759 +	0.08106	50,000M
100,001M - 500,000M	13,812 +	0.0776	100,000M
500,001M - 1,000,000M	44,852 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,682 +	0.056655	1,000,000M
3,000,001M - 5,000,000M	195,992 +	0.044427	3,000,000M
5,000,001M - 10,000,000M	284,846 +	0.0406888	5,000,000M
10,000,001M - 20,000,000M	488,290 +	0.0381278	10,000,000M
20,000,001M - 40,000,000M	869,568+	0.0374745	20,000,000M
>40,000,001M	1,619,058+	0.03492	40,000,000M

M = 1,000

Effective July 1, 2014 - June 30, 2015

#### ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$8,803
	FY 2012	\$8,644
	FY 2013	\$8,895
	FY 2014	\$8,699
	FY 2015	\$8,481

#### DISTRIBUTION: Financial Institutions Fund

#### CHECK CASHING

IC 28-8-5 ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Persons engaged in the business of cashing checks. This license requirement does not apply to a financial institution organized under either federal or state law or persons incidentally cashing checks for retail goods or services where consideration charged for cashing checks does not exceed \$5.

RATE: Initial license is \$600. Renewal fee is \$500. An additional \$250 is added to the renewal fee for each additional branch location. Total renewal fees for additional locations cannot exceed \$2,000. The examination fee is set by the Department at \$80 per hour.

#### ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$45,540
	FY 2012	\$55,670
	FY 2013	\$56,690
	FY 2014	\$20,470
	FY 2015	\$41,850

#### DISTRIBUTION: Financial Institutions Fund

#### CONSUMER CREDIT

IC 24-4.5-6-203 ACCT. NO. 39220-422330; 422322; 422327

REVENUE BASE: Suppliers of consumer credit making consumer credit sales, consumer leases, or consumer loans must pay an annual uniform consumer

credit code volume fee set by the department for each \$100,000 or any amount in excess of the first \$100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding calendar year and held more than 30 days. Examinations performed by the department are \$80 per hour. However, fee for examination is only charged on amount not offset by volume fees. There is a \$20 per day late-exam-fee penalty.

RATE: \$8 per \$100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$1,349,997
	FY 2012	\$1,173,940
	FY 2013	\$988,881
	FY 2014	\$1,027,066
	FY 2015	\$1,096,029

DISTRIBUTION: Financial Institutions Fund

### CORPORATE FIDUCIARIES

IC 28-11-3; IC 28-14

ACCT. NO. 39220-422301

REVENUE BASE: Fees collected annually on total corporate assets as of December 31 of each year.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$20,000M	\$5,150		
20,001M - 50,000M	5,150	0.1578	\$20,000M
50,001M - 100,000M	9,884	0.09224	50,000M
100,001M - 500,000M	14,496	0.020495	100,000M
500,001M - 1,000,000M	22,694	0.010248	500,000M
1,000,001M - 10,000,000M	27,818	0.00204944444	1,000,000M
>10,000,000M	46,263	0.0017933069	10,000,000M

M = 1,000

Effective July 1, 2014 - June 30, 2015

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account

DISTRIBUTION: Financial Institutions Fund

### CREDIT UNIONS

IC 28-11-3; 28-7-1

ACCT. NO. 39220-422301

REVENUE BASE: Credit unions. A group of seven Indiana residents that represent 500 or more persons in a qualified group may apply to organize a credit union. A credit union is a nonprofit association, incorporated for the purposes of providing credit and encouraging thrift and savings of its members.

RATE: The following fees are collected annually with a \$600 minimum fee and a maximum fee of \$284,846 plus additional fees for assets over \$5 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$545M	\$600		
546M - 1,000M	600 +	0.8678414	\$545M
1,001M - 5,000M	994 +	0.8945	1,000M
5,001M - 10,000M	4,572 +	0.298	5,000M
10,001M - 50,000M	6,062 +	0.07955	10,000M
50,001M - 100,000M	9,244 +	0.07828	50,000M
100,001M - 500,000M	13,158 +	0.0776	100,000M
500,001M - 1,000,000M	44,198 +	0.07566	500,000M
1,000,001M - 3,000,000M	82,028 +	0.074205	1,000,000M
3,000,001M - 5,000,000M	230,438 +	0.027204	3,000,000M
>5,000,000M	284,846 +	0.026675	5,000,000M

M = 1,000

Effective July 1, 2014 - June 30, 2015

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$963,540
	FY 2012	\$947,962
	FY 2013	\$953,551
	FY 2014	\$995,001
	FY 2015	\$998,927

DISTRIBUTION: Financial Institutions Fund

#### DEBT CANCELLATION

IC 24-4.5-3-202 ACCT. NO. 39220-422302; 422322; 422327; 422329

REVENUE BASE: Any approved third-party administrator who offers debt cancellation programs to depository institutions in Indiana.

RATE: The original license fee is \$1,000. The renewal fee is \$600 plus \$10 per depository institution, with a \$2,000 maximum. There is a renewal late fee at \$20 per day. The examination fee is set by the department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$4,140
	FY 2012	\$3,880
	FY 2013	\$5,880
	FY 2014	\$2,540
	FY 2015	\$5,190

DISTRIBUTION: Financial Institutions Fund

#### DEBT MANAGEMENT COMPANIES

IC 28-1-29 ACCT. NO. 39220-422302; 422322; 422327; 422329

REVENUE BASE: Persons engaged in the business of budget or credit counseling, debt management, or debt pooling services that provide services to debtors in the management of the finances and debts under contract with the debtor for a fee. Entities that hold a check, personal check, money order, personal money order, draft, or any other instrument to transmit money.

RATE: There is a \$600 flat fee for original purchase and renewal license. An

annual renewal fee of \$250 per location is also charged. The Department may make examinations annually, and the examination fee is set by the Department at \$80 per hour. There is a \$20 per day late-exam-fee penalty.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$27,330
	FY 2012	\$27,900
	FY 2013	\$28,320
	FY 2014	\$30,050
	FY 2015	\$25,920

DISTRIBUTION: Financial Institutions Fund

**GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS**

IC 24-4.5-2; 24-4.5-3-202

ACCT. NO. 39220-422302;  
422329; 422322; 422327

REVENUE BASE: Persons administering GAP plans.

RATE: Original license fee is \$1,000. Renewal fee is \$600 plus \$10 per approved dealer, not exceeding a maximum of \$2,000. There is a renewal late fee at \$20 per day. Examinations performed by the Department are \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$45,050
	FY 2012	\$46,025
	FY 2013	\$58,520
	FY 2014	\$51,140
	FY 2015	\$57,010

DISTRIBUTION: Financial Institutions Fund

**HOOSIER TRADITIONAL MORTGAGE PROGRAM**

IC 24-5-23.6

ACCT. NO. 39220-422302; 422329

REVENUE BASE: Voluntary program for creditors and mortgage brokers that offer qualifying first lien mortgages to Indiana consumers.

RATE: The original and renewal certification fees are \$50.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$550
	FY 2012	\$150
	FY 2013	\$150
	FY 2014	\$100
	FY 2015	-0-

DISTRIBUTION: Financial Institutions Fund

**LICENSED LENDER, FIRST MORTGAGE**

IC 24-4.4

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Any nondepository entity that makes first lien mortgages in their name as creditor and funds the loans with their own assets or their own line of credit.

RATE: The original and renewal license fees are \$1,000. There is a renewal late fee of \$20 per day. The examination fee is set by the Department at \$80 per hour. There is a \$20 per day late-exam-fee penalty.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$409,162
	FY 2012	\$410,250
	FY 2013	\$483,020
	FY 2014	\$380,840
	FY 2015	\$357,980

DISTRIBUTION: Financial Institutions Fund

**LICENSED LENDER, INCLUDING SUBORDINATE LIEN MORTGAGE**

IC 24-4.5-3-502, 503

ACCT. NO.39220-422302; 422329; 422322; 422327

REVENUE BASE: Any entity that is not a depository institution or licensed collection agency that lends money to another entity or person on a consumer-purpose loan involving a subordinate lien mortgage or other secured or nonsecured consumer loan other than first lien mortgages.

RATE: The original license fee is \$1,000. The renewal fee for a subordinate lien mortgage is \$1,000. The renewal fee for a licensed lender is the greater of \$1,000 or the annual Uniform Consumer Credit Code volume fee set by the Department for each \$100,000 or any amount in excess of the first \$100,000 of the original unpaid balances from consumer credit sales, leases, or loans made within the preceding 12 months and held more than 30 days. The current rate is \$8 per \$100,000. There is a renewal late fee of \$20 per day. The examination fee is set by the Department at \$80 per hour and may be offset by volume and license fees paid by or for the entity. There is a \$20 per day late-exam-fee penalty.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$197,349
	FY 2012	\$186,040
	FY 2013	\$197,092
	FY 2014	\$216,056
	FY 2015	\$256,336

DISTRIBUTION: Financial Institutions Fund

## LICENSED LENDER, SMALL LOAN LENDERS

IC 24-4.5-7

ACCT. NO. 39220-422302; 422329;  
422322; 422325; 422327

REVENUE BASE: Any nondepository entity that engages in the business of small loan, short-term lending.

RATE: The original and renewal license fees are \$2,000 plus \$750 per additional Indiana location, not exceeding a maximum of \$30,000. There is a renewal late fee of \$20 per day. The examination fee is set by the Department at \$80 per hour and may be offset by license fees paid by the entity. There is a \$20 per day late-exam-fee penalty.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$355,440
	FY 2012	\$274,790
	FY 2013	\$265,870
	FY 2014	\$262,850
	FY 2015	\$249,800

DISTRIBUTION: Financial Institutions Fund

## MISCELLANEOUS FEES

IC 28-1

ACCT. NO. 39220-422304 through 422321; 422324

REVENUE BASE: The Department of Financial Institutions collects fees for the following: branch applications, bank holding company merger and acquisition fees, conversions, new charter fees, and change of control fees. Expenses are charged at a rate of \$80 per hour for processing the application. This includes, but is not limited to, time spent on field investigations, reports, notices, and hearings. Travel expenses are also reimbursed by the institutions for members of the Department and office personnel.

RATE:*	Interim Institution	\$2,000
	Financial Institution Formation	8,000
	Bank Holding Company Acquisition	5,000
	Change of Control	500
	New or Converted Credit Unions	**
	Mutual Holding Company Reorganization	1,000
	Establishment of Branch or Trust Office	500
	Relocation of Main Office or Branch	500
	Merger	1,000
	Bank Holding Company Formation	1,000
	Conversions S&L to Bank or Savings Bank	-0-***
	Establishment of Nonqualifying Subsidiary	1,000
	Actual Expenses	80/hour
	Consolidation	1,000
	Voluntary Dissolution	2,500

\*Effective July 1, 2013

\*\*Percentage of annual fee based on number of months in existence in state fiscal year.

\*\*\*Actual expenses associated with the conversion, merger, or consolidation examination process are capped at a maximum of \$30,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$46,160
	FY 2012	\$129,440
	FY 2013	\$44,760
	FY 2014	\$67,660
	FY 2015	\$243,720

DISTRIBUTION: Financial Institutions Fund

**MONEY TRANSMITTERS**

IC 28-8-4

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving or transmitting money to or from any location and by any means, including a payment instrument, wire, facsimile, or electronic transfer.

RATE: Initial application is \$1,000. Annual license renewal on December 31 is \$1,000. There is a renewal late fee of \$20 per day. Director of the Department may conduct an onsite examination at a fee of \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$55,040
	FY 2012	\$68,650
	FY 2013	\$50,910
	FY 2014	\$63,240
	FY 2015	\$63,000

DISTRIBUTION: Financial Institutions Fund

**MORTGAGE LOAN ORIGINATORS**

750 IAC 9-3-2

ACCT. NO. 39220-422302; 422329; 422322

REVENUE BASE: An individual engaged in the business of originating mortgage loans.

RATE: The original and renewal license fees are \$50. The examination fee is set by the Department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$204,100
	FY 2012	\$199,910
	FY 2013	\$282,700
	FY 2014	\$399,100
	FY 2015	\$398,782

DISTRIBUTION: Financial Institutions Fund

## PAWNBROKERS

IC 28-7-5

ACCT. NO. 39220-422302; 422303;  
422329; 422322; 422327

REVENUE BASE: Persons, partnerships, associations, limited liability companies, or corporations that lend money on a deposit or pledge of personal property, or that deal in the purchase of personal property on the condition of selling the property back again at a specified price.

RATE: Each place of business pays \$1,000 plus \$500 per additional location for a license, with an annual renewal of \$1,000 plus \$500 per location, not to exceed a maximum of \$10,000. There is a renewal late fee of \$20 per day. Pawnbrokers may be examined. Hourly exam fee is \$80.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$114,520
	FY 2012	\$117,340
	FY 2013	\$121,560
	FY 2014	\$126,020
	FY 2015	\$119,180

DISTRIBUTION: Financial Institutions Fund

## RENTAL PURCHASE COMPANIES

IC 24-7-8; 24-7-2-6

ACCT. NO. 39220-422302; 422329; 422322; 422327

REVENUE BASE: Any person that, in the ordinary course of business, leases, offers to lease, arranges for the lease of, or accepts assignment of property under a rental purchase agreement.

RATE: Initial license is \$600. The renewal fee is \$500 plus \$250 fee for each place of business transacting rental purchase agreements as of January 31 of a given year, with a maximum of \$10,000. There is a renewal late fee of \$20 per day. The Department may collect an examination fee of \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2011	\$64,880
	FY 2012	\$61,080
	FY 2013	\$66,270
	FY 2014	\$85,750
	FY 2015	\$87,090

DISTRIBUTION: Financial Institutions Fund

## TRUST FEES

IC 28-11-3

ACCT. NO. 39220-422301

REVENUE BASE: Fees are collected annually on total trust assets held by financial institutions as of December 31 of each year.

RATE: Trust fee schedule\*

Trust Assets	Fees
\$0-\$2,000M	800
2,001M-5,000M	1,500
5,001M-10,000M	2,000
10,001M-20,000M	3,000
20,001M-30,000M	4,000
30,001M-40,000M	5,000
40,001M-50,000M	6,000
50,001M-100,000M	8,500
100,001M-500,000M	11,000
500,001M-1,000,000M	21,000
1,000,001M and over	\$21,000 plus \$0.0022 per thousand over \$1,000,000M

M = 1,000

\*Effective July 1, 2014 - June 30, 2015

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

## GAMING COMMISSION

### ATHLETIC COMMISSION

IC 25-9

ACCT. NO. 44312-417460; 417470;

808 IAC 2-6-1

426080; 450620

REVENUE BASE: Licensing fees for mixed martial arts fighters, boxers, judges, timekeepers, trainers, seconds, physicians, matchmakers, managers, referees, and promoters. Taxes on gross receipts.

RATE:	Tax on gross receipts	5% of Gate
	Issuance/biennial renewal	
	Boxer, judge, timekeeper, trainer, seconds, & physician	\$10
	Matchmaker & manager	\$25
	Referee	\$50
	Promoter	\$100
	Restoration/late renewal penalty (up to 3 yrs)	\$50*

\*plus renewal fee

ADMINISTRATION: Indiana Gaming Commission (State Athletic Commission)

REVENUE:	FY 2011	\$289,737
	FY 2012	\$163,236
	FY 2013	\$147,470
	FY 2014	\$145,805
	FY 2015	\$97,403

DISTRIBUTION: Athletic Commission Fund, General Fund (amounts over \$100,000 in Athletic Commission Fund at end of fiscal year)

**CHARITY GAMING LICENSE FEE**

IC 4-32.2-3-4, 5;  
4-32.2-4-4; 4-32.2-6

ACCT. NO. 35410-422810

REVENUE BASE: Qualified organizations that conduct the following events: bingo, charity game nights, raffles, door prizes, festivals, or the sale of pull tabs, punchboards, and tip boards and that award more than \$1,000 in prizes for a single event and more than \$3,000 during a calendar year must obtain a license. Manufacturers and distributors of bingo cards, boards, sheets, or pads; other bingo supplies, devices, or equipment; or pull tabs, punchboards, and tip boards who sell to qualified organizations must also obtain a license.

RATE: Qualified Organizations

First year: \$50

Renewal: Based on adjusted gross revenue from allowable events held during the previous year, or on the adjusted gross revenue from the previous event if the qualified organization obtained a special one-time event license. Adjusted gross revenue is the total gross revenue less deductions for the cost of prizes, licensed supplies, license fees, advertising expenses, and up to \$200 per day for facility rent. Gross revenue excludes revenue from winner-take-all drawings.

Class	Adjusted Gross Revenue		Fee
	At Least	But Less Than	
A	\$ 0	\$ 15,000	\$ 50
B	15,000	25,000	100
C	25,000	50,000	300
D	50,000	75,000	400
E	75,000	100,000	700
F	100,000	150,000	1,000
G	150,000	200,000	1,500
H	200,000	250,000	1,800
I	250,000	300,000	2,500
J	300,000	400,000	3,250
K	400,000	500,000	5,000
L	500,000	750,000	6,750
M	750,000	1,000,000	9,000
N	1,000,000	1,250,000	11,000
O	1,250,000	1,500,000	13,000
P	1,500,000	1,750,000	15,000
Q	1,750,000	2,000,000	17,000
R	2,000,000	2,250,000	19,000
S	2,250,000	2,500,000	21,000
T	2,500,000	3,000,000	24,000
U	3,000,000		26,000

Distributors: \$2,000  
Manufacturers: \$3,000

For qualified organizations that are bonafide national organizations or national foundations, the license fees are computed on the following basis. The initial fee is (1) \$50 per Indiana affiliate of the organization or foundation if it and its affiliates have not conducted events in Indiana or (2) the greater of \$50 per Indiana affiliate or the total renewal fees paid by Indiana affiliates in 2011 or during the prior year if at least one of the organization's or foundation's affiliates previously conducted events in Indiana. The renewal fee for a national organization or foundation is based on the aggregate adjusted gross revenue from all its Indiana affiliates.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2011	\$4,284,440
	FY 2012	\$4,339,511
	FY 2013	\$4,109,593
	FY 2014	\$3,849,690
	FY 2015	\$3,997,095

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

### **CHARITY GAMING PENALTIES**

IC 4-32.2-8

ACCT. NO. 35410-450610

REVENUE BASE: The Indiana Gaming Commission may impose a civil penalty upon a qualified organization or individual for each violation of a charity gaming statute, rule, or regulation of the Commission.

RATE: Not more than \$1,000 for the first violation, \$2,500 for the second violation, and \$5,000 for each additional violation. The Commission may also impose an additional penalty of not more than \$100 for each day the penalty goes unpaid.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2011	\$58,357
	FY 2012	\$45,189
	FY 2013	\$37,915
	FY 2014	\$232,502
	FY 2015	\$150,194

DISTRIBUTION: Charity Gaming Enforcement Fund. Revenue remaining in the Fund after (1) the cost of charity gaming administration is subtracted, and (2) distributions are made to the License Control Division and the Gaming Control Division, is to be distributed quarterly to the Build Indiana Fund.

### **RACETRACK GAMING OWNER'S FEES**

IC 4-35-5-3, 4

ACCT. NO. 12561-422815; 53420-411000

REVENUE BASE: A pari-mutuel racetrack owner who applies for a license to conduct slot machine gaming at the owner's racetrack.

RATE: Application fee:	Amount equal to the applicant investigation costs incurred by the Indiana Gaming Commission
Initial license fee:*	\$250 M
Renewal license fee (annual):**	\$100 per slot machine operated by the licensee

\*Valid for five years.

\*\*After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$390,800
	FY 2014	\$394,200
	FY 2015	\$394,800

DISTRIBUTION: License fees were distributed to the Property Tax Reduction Trust Fund until 2009, and, beginning in 2009, are distributed to the state General Fund. Fees to cover investigation costs are distributed to the state General Fund.

#### **RACETRACK GAMING OWNERSHIP TRANSFER FEE**

IC 4-35-5

REVENUE BASE: A pari-mutuel racetrack owner who is the initial licensee to conduct slot machine gaming at the owner's racetrack who sells or relinquishes a controlling interest in the slot machine gaming license. The fee does not apply if the transfer: (1) is due to a bankruptcy, a receivership, or a debt adjustment initiated by or against the initial licensee or the substantial owners of the initial licensee; (b) is because the license is cancelled, terminated, or revoked by the Indiana Gaming Commission; (3) is because of the death of a substantial owner of the initial license; or (4) results in no gain or loss being recognized by the licensee as a result of the transfer for federal tax purposes.

RATE: \$50 M per sale or transfer

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: General Fund

#### **RACETRACK GAMING OCCUPATIONAL LICENSE FEE**

IC 4-35-6.5

REVENUE BASE: A person employed in certain occupations at pari-mutuel racetracks where slot machine gaming is conducted.

RATE: Application fee: Amount established by the Gaming Commission  
 Annual license fee: Amount established by the Gaming Commission

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Annual License Fee</u>	<u>Replacement License Fee</u>
FY 2011	\$68,503	\$77,440	\$0
FY 2012	\$57,760	\$66,945	\$0
FY 2013	\$45,359	\$70,611	\$0
FY 2014	\$43,251	\$59,680	\$0
FY 2015	\$51,556	\$59,555	\$0

DISTRIBUTION: General Fund

### **RACETRACK GAMING PENALTIES**

IC 4-35-4-10

REVENUE BASE: Individuals who have been issued an owner's, supplier's, or occupational license by the Indiana Gaming Commission relating to slot machine gaming at pari-mutuel racetracks.

RATE: Supplier's Licensees: Not more than \$25,000 per occurrence  
 Owners: The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>License Holder</u>	<u>Voluntary Exclusions</u>
FY 2011	\$50,000	\$22,173
FY 2012	\$189,000	\$9,926
FY 2013	\$93,217	\$18,450
FY 2014	\$29,169	\$19,860
FY 2015	\$59,520	\$23,752

DISTRIBUTION: General Fund.

### **ORANGE COUNTY RIVERBOAT OPERATING AGENT FEE**

IC 4-33-6.5

REVENUE BASE: A person entering into a contract with the Indiana Gaming Commission to operate the Orange County riverboat casino.

RATE: \$1,000,000 upon entering into the operating agent contract.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Initial License Fee</u>
FY 2011	\$0	\$0
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and license fees are deposited in the West Baden Springs Historic Hotel Preservation and Maintenance Fund.

**RIVERBOAT GAMING SUPPLIER'S LICENSE FEE**

IC 4-33-7

REVENUE BASE: Persons who sell, lease, and contract to sell or lease gambling equipment and supplies to a licensee involved in the ownership or management of riverboat gambling operations.

RATE: Application fee: \$5,000, or greater if the cost of investigating the applicant is greater.  
 Annual license fee: \$7,500

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Annual License Fee</u>
FY 2011	\$15,000	\$237,092
FY 2012	\$10,000	\$195,400
FY 2013	\$25,000	\$239,500
FY 2014	\$15,000	\$253,100
FY 2015	\$25,000	\$208,400

DISTRIBUTION: State Gaming Fund

**RIVERBOAT GAMING OWNER'S FEES**

IC 4-33-6

REVENUE BASE: Applicants for a license to own a riverboat.

RATE: Application fee: \$50,000, or greater if the cost of investigating the applicant is greater  
 Initial license fee:\* \$25,000  
 Renewal license fee (annual):\*\* \$ 5,000

\*Valid for five years.

\*\*After the first five years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic.Fee</u>	<u>Initial Lic. Fee</u>	<u>Renewal Lic. Fee</u>
FY 2011	\$0	\$0	\$55,000
FY 2012	\$0	\$0	\$50,000
FY 2013	\$0	\$0	\$50,000
FY 2014	\$0	\$0	\$50,000
FY 2015	\$0	\$0	\$50,000

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

### **RIVERBOAT GAMING OWNERSHIP TRANSFER FEE**

IC 4-33-4-21

REVENUE BASE: A licensed riverboat owner who purchases or otherwise acquires a controlling interest in a second riverboat owner's license.

RATE: \$2 M per purchase or acquisition

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Applic. Fee</u>	<u>Transfer Fee</u>
FY 2011	\$100,000	\$0
FY 2012	\$100,000	\$2,000,000
FY 2013	\$150,000	\$2,000,000
FY 2014	\$0	\$0
FY 2015	\$0	\$0

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and transfer fees are deposited in the state General Fund.

### **RIVERBOAT GAMING PENALTIES**

IC 4-33-4-3; 4-33-4-8

68 IAC 6-3-2

REVENUE BASE: License holders: Individuals who have been issued a supplier's, owner's, or occupational license by the Gaming Commission.

Voluntary Exclusion List: A person who signs up with the Gaming Commission to be voluntarily excluded from the gaming areas of Indiana riverboat casinos and who violates the terms of the voluntary exclusion program by entering the gaming area of an Indiana riverboat casino.

RATE: Occupational Licensees: Not more than \$5,000 per occurrence

Supplier's Licensees: Not more than \$25,000 per occurrence

Owners: The greater of \$10,000 or the value of daily gross receipts for the day of the violation per occurrence

Voluntary Exclusion List: Any jackpot or thing of value won as a result of a wager made by the voluntarily excluded person is forfeited to the Gaming Commission as a fine.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	License Holders	Voluntary Exclusions
FY 2011	\$649,000	\$138,908
FY 2012	\$424,000	\$108,024
FY 2013	\$487,500	\$119,731
FY 2014	\$285,669	\$107,869
FY 2015	\$305,520	\$138,134

DISTRIBUTION: State Gaming Fund

**RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE**

IC 4-33-8

68 IAC 2-3-2; 2-3-3

REVENUE BASE: Individuals employed in certain riverboat gambling occupations.

RATE: The application fee is dependent on type of license, ranging from \$75-\$1,000. The annual license fee is also dependent on type of license, ranging from \$25-\$100.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Application Fee	Annual License Fee	Replacement License Fee
FY 2011	\$742,359	\$702,480	\$0
FY 2012	\$590,590	\$640,780	\$0
FY 2013	\$640,711	\$651,590	\$0
FY 2014	\$523,627	\$643,535	\$0
FY 2015	\$610,241	\$606,985	\$0

DISTRIBUTION: State Gaming Fund

**DEPARTMENT OF GAMING RESEARCH**

**GAMING RESEARCH FEE**

IC 4-33-18-8

ACCT. NO. 17500-422900

REVENUE BASE: A person or organization that holds an owner's license to conduct riverboat gambling operations, is an operating agent of a riverboat gambling operation, or holds a permit to operate a live pari-mutuel horse racing facility.

RATE: \$25,000 annually per license or permit holder.

ADMINISTRATION: Department of Gaming Research

REVENUE:	FY 2011	\$325,000
	FY 2012	\$325,000
	FY 2013	\$325,000
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: Department of Gaming Research

## STATE DEPARTMENT OF HEALTH

### ABORTION CLINIC LICENSE FEES

IC 16-21-2  
410 IAC 15-5-3

ACCT. NO. 17610-423010

REVENUE BASE: An annual fee is charged on the basis of total annual surgical abortion procedures performed as reported to the State Department of Health on the most recently filed annual abortion clinic report.

RATE:	<u>Total Annual Procedures</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$6,500
	FY 2012	\$6,500
	FY 2013	\$6,500
	FY 2014	\$7,000
	FY 2015	\$5,500

DISTRIBUTION: General Fund

### ADOPTION FEES

IC 31-19-2-8; 31-19-20; 31-19-18-6  
State Form 47261, 13342

ACCT. NO. 31110-423020

REVENUE BASE: Fees are charged for each adoption application. The State Department of Health may also charge a reasonable fee to an adoptee seeking medical history information or a death certificate.

RATE:	Adoption History Fee	\$20
	Putative Father Registry Fee	\$50
	Adoption Medical History Search Fee	\$25

ADMINISTRATION: State Department of Health

REVENUE:	Adoption History	Putative Father	AMH Search Fee	Total
FY 2011	\$61,014	\$132,991	-0-	\$194,005
FY 2012	\$64,464	\$173,933	\$171	\$238,568
FY 2013	\$55,074	\$161,091	\$172	\$216,336
FY 2014	\$55,677	\$165,207	\$166	\$221,050
FY 2015	\$57,366	\$173,425	\$304	\$233,095

DISTRIBUTION: Adoption History Fund

### AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES

IC 16-21-2

ACCT. NO.17610-423030

414 IAC 1-1-2; 410 IAC 15-5-2

REVENUE BASE: An annual fee is charged on the basis of total annual procedures performed as reported to the State Department of Health on the fourth-quarter utilization review report for ambulatory surgery centers.

RATE:	Total Annual Procedures	Fee
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$189,000
	FY 2012	\$187,000
	FY 2013	\$228,500
	FY 2014	\$181,500
	FY 2015	\$195,000

DISTRIBUTION: General Fund

### ANATOMICAL GIFT PROMOTION DONATIONS

IC 16-19-3-26; 9-18-2-16

ACCT. NO. 46300-463010

REVENUE BASE: A person who registers a motor vehicle may donate money to promote the procurement of organs for anatomical gifts. The person registering the motor vehicle may indicate the amount the person desires to donate. The minimum amount the person may donate is \$1. This is collected by the Bureau of Motor Vehicles (BMV) and distributed to the State Department of Health (SDOH). The BMV and SDOH may deduct from the funds collected the costs incurred in implementing and administering the program and fund.

ADMINISTRATION: State Department of Health, Bureau of Motor Vehicles

REVENUE:	FY 2011	\$96,836
	FY 2012	\$105,328
	FY 2013	\$160,212
	FY 2014	\$159,274
	FY 2015	\$161,394

DISTRIBUTION: Donate Life Indiana and Indiana Donation Alliance Foundation

### BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5  
IC 16-38-4-17

ACCT. NO. 34610-423050

REVENUE BASE: The Department of Health charges a Birth Problems Registry fee of \$2 for each search of the records for a birth certificate.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$66,719
	FY 2012	\$59,406
	FY 2013	\$43,124
	FY 2014	\$39,228
	FY 2015	\$45,424

DISTRIBUTION: Birth Problems Registry Fund

### BIRTHING CENTER LICENSE FEES

IC 16-21-2  
410 IAC 15-5-4

ACCT. NO. 17610-423060

REVENUE BASE: An annual fee is charged on the basis of total annual births as reported to the State Department of Health on the most recently filed annual birthing center report.

RATE:	<u>Total Annual Deliveries</u>	<u>Fee</u>
	0 - 799	\$500
	800 - 3,499	\$1,000
	3,500 - 6,999	\$2,000
	7,000 and above	\$3,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$1,000
	FY 2012	\$1,000
	FY 2013	\$1,000
	FY 2014	\$1,000
	FY 2015	\$1,500

DISTRIBUTION: General Fund

### DONATION ACCOUNT

ACCT. NO. 45990-463050

REVENUE BASE: Donations are accepted by the State Department of Health to help combat specific diseases.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$25,075
	FY 2012	\$1,000
	FY 2013	\$2,431
	FY 2014	\$100
	FY 2015	-0-

DISTRIBUTION: Donation Fund

### HEALTH FACILITY FEES

IC 16-28-2

ACCT. NO. 17610-423080; 12760-423080

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	1-50 beds	\$200
	Each Additional Bed	10

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$534,619
	FY 2012	\$564,531
	FY 2013	\$558,834
	FY 2014	\$613,880
	FY 2015	\$610,570

DISTRIBUTION: General Fund

### HOME HEALTH AGENCY FEES

IC 16-27-1

ACCT. NO. 12760-423090; 17610-423090

410 IAC 17-10-1

REVENUE BASE: Each home health agency which delivers health services to an individual in their place of residence is charged an annual license fee of \$250.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$87,850
	FY 2012	\$101,460
	FY 2013	\$92,700
	FY 2014	\$95,750
	FY 2015	\$96,380

DISTRIBUTION: General Fund

### HOSPICE FEES

IC 16-25-4

ACCT. NO. 12760-423100

REVENUE BASE: There is an annual license fee of \$100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$8,500
	FY 2012	\$9,900
	FY 2013	\$8,500
	FY 2014	\$12,400
	FY 2015	\$10,160

DISTRIBUTION: General Fund

### HOSPITAL LICENSE FEES

IC 16-21-2  
414 IAC 1-1-1

ACCT. NO. 17610-423110

REVENUE BASE: An annual fee is charged on the basis of total operating expense as reported to the State Department of Health in the most recently filed hospital fiscal report.

RATE:	<u>Total Operating Expenses</u>	<u>Fee</u>
	0 - \$49.99 M	\$1,000
	\$50 M - \$99.99 M	\$2,000
	\$100 M - \$199.99 M	\$3,000
	\$200 M - \$299.99 M	\$4,000
	\$300 M and above	\$5,000

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$301,000
	FY 2012	\$291,000
	FY 2013	\$298,000
	FY 2014	\$314,000
	FY 2015	\$315,000

DISTRIBUTION: General Fund

### LEAD-BASED PAINT LICENSES AND FEES

IC 16-41-39.8

ACCT. NO. 54210-421300

410 IAC 32-2-9; 32-4-15; 32-3-12

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, clearance examiners, and training course providers.

RATE:	License fees: \$150 (every 3 years)
	Project notification fee: \$50
	Training course approval application: \$1,000
	Rule awareness course: \$500

ADMINISTRATION: State Department of Health\*

REVENUE:	FY 2011	\$72,650
	FY 2012	\$32,962
	FY 2013	\$38,100
	FY 2014	\$31,400
	FY 2015	\$20,250

DISTRIBUTION: Lead Trust Fund

## MOBILE HOME PARKS

IC 16-41-27

ACCT. NO. 12760-423120

REVENUE BASE: The license fee for a mobile home park is \$200 for the first 50 sites, plus \$150 for each additional 50 sites. The fee is paid every four years. The State Department of Health may also impose enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$13,483
	FY 2012	\$265,450
	FY 2013	\$163,501
	FY 2014	\$20,300
	FY 2015	\$9,300

DISTRIBUTION: General Fund

## MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3

ACCT. NO. 34710-423200

REVENUE BASE: The Department of Health inspects and analyzes the octane levels of gasoline or gasoline-oxygenate blends sold at motor fuel outlets. The Department collects an annual registration fee of \$50 for each motor fuel outlet. A late registration fee of \$50 may also be imposed by the Department.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$162,375
	FY 2012	\$159,700
	FY 2013	\$160,100
	FY 2014	\$168,950
	FY 2015	\$162,900

DISTRIBUTION: Motor Fuel Inspection Fund

## NEWBORN SCREENING FEE

IC 16-41-17

ACCT. NO. 31910-423130

410 IAC 3-3-13

REVENUE BASE: Laboratories pay a \$30 fee for each baby tested. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$2,506,500
	FY 2012	\$2,509,770
	FY 2013	\$2,514,600
	FY 2014	\$2,530,170
	FY 2015	\$2,533,350

DISTRIBUTION: Newborn Screening Fund

**PERSONAL SERVICES AGENCY**

IC 16-27-4

ACCT. NO. 17610-423095

REVENUE BASE: A license is required for any personal services agency providing services in the state. There is an annual license fee of \$250. Licensed home health agencies that offer personal services are not required to obtain a separate personal services agency license.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$87,250
	FY 2012	\$98,500
	FY 2013	\$105,250
	FY 2014	\$113,750
	FY 2015	\$112,000

DISTRIBUTION: General Fund

**PLAN REVIEW FEES**

IC 16-19-5-1

ACCT. NO. 12760-423140; 17610-423140

410 IAC 6-12-17

REVENUE BASE: Plan review fees were promulgated by administrative rules in FY 2005. The fees are assessed for plan review activities and related services performed by the State Department of Health.

RATE:	Commercial on-site wastewater disposal facility	\$200
	Community wastewater disposal facility	\$700
	Mobile home parks or mobile home park additions	\$300
	Ambulatory outpatient surgery center	\$450
	Health facility	\$150
	New hospitals or hospital additions	\$550
	Remodeling existing hospitals	\$300

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$133,290
	FY 2012	\$138,910
	FY 2013	\$123,150
	FY 2014	\$92,200
	FY 2015	\$106,300

DISTRIBUTION: General Fund

**QUALIFIED MEDICATION AIDE**

IC 16-28-1-11

ACCT. NO. 12760-423150; 17610-423150

REVENUE BASE: An annual \$10 recertification fee is charged by the State Department of Health. A \$10 late fee may also be assessed.

ADMINISTRATION: State Department of Health

REVENUE:   FY 2011       \$28,638  
              FY 2012       \$25,972  
              FY 2013       \$25,041  
              FY 2014       \$23,790  
              FY 2015       \$22,560

DISTRIBUTION: State Department of Health

### **RADIOLOGIC TECHNOLOGIST LICENSE FEES**

IC 16-41-35-29

ACCT. NO. 12760-423160

REVENUE BASE: The State Department of Health licenses radiological technologists. A license is \$60, and the biennial renewal fee is not to exceed \$60. Late renewals shall be assessed a penalty fee of \$60.

ADMINISTRATION: State Department of Health

REVENUE:   FY 2011       \$525,390  
              FY 2012       \$505,082  
              FY 2013       \$543,295  
              FY 2014       \$522,106  
              FY 2015       \$559,475

DISTRIBUTION: General Fund

### **RADON GAS CERTIFICATION FEES**

IC 16-41-38  
410 IAC 5.1

ACCT. NO. 33710-423170

REVENUE BASE: The State Department of Health certifies radon testers (individuals), radon mitigators (companies), and laboratories. Biennial fees are \$100 for radon testers, mitigators, and laboratories.

ADMINISTRATION: State Department of Health

REVENUE:   FY 2011       \$12,370  
              FY 2012       \$13,900  
              FY 2013       \$9,000  
              FY 2014       \$16,100  
              FY 2015       \$12,550

DISTRIBUTION: Radon Gas Trust Fund

### **VITAL RECORDS SEARCH**

IC 16-37-1-11

ACCT. NO. 12760-423180

REVENUE BASE: Vital records search fees are \$8. If the record is found, one certification would be furnished free of charge. A fee of \$4 is charged for any additional certifications. To amend any record, there is a fee of \$8.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$372,819
	FY 2012	\$328,334
	FY 2013	\$347,894
	FY 2014	\$376,618
	FY 2015	\$397,893

DISTRIBUTION: General Fund

**WATER ANALYSIS**

IC 16-41-24-5, 10

ACCT. NO. 12760-423190; 43710-423190

REVENUE BASE: The Department of Health analyzes water supplies to determine if they are impure or dangerous to health. Water sold for consumption must be tested annually. The water testing fee is \$10 per test kit. Swimming pool/pool water bacteriological testing is \$15 per test. The state may charge a shipping charge of \$6.50 to defray costs of mailing and shipping.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$136,206
	FY 2012	\$123,247
	FY 2013	\$105,874
	FY 2014	\$164,457
	FY 2015	\$133,382

DISTRIBUTION: General Fund, Water Sample Revolving Fund

**WEIGHTS & MEASURES FEES**

IC 16-19-5-1

ACCT. NO. 12760-423220; 47930-423220

410 IAC 12-2-1

REVENUE BASE: The Weights & Measures Program Metrology Laboratory calibrates and/or tolerance tests standards of mass, length, time, and volume. Public schools and local government agencies are exempt from the Metrology Laboratory fees.

RATE: Standards of Mass:	\$4-80 depending on size and procedure.
Standards of Volume:	\$10-100 depending on size and procedure.
Standards of Length:	\$20 per device tested + \$4 per point tested.
Special Tests not otherwise listed:	\$15 per quarter hour.
Cleaning of Standards:	\$10 per quarter hour.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2011	\$27,093
	FY 2012	\$16,308
	FY 2013	\$15,315
	FY 2014	\$23,642
	FY 2015	\$12,719

DISTRIBUTION: Weights & Measures Fund

## HISTORICAL BUREAU

### PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 44640-431120

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications are expended for the publication of historical documents and other material to promote the study of Indiana history and to inform the people of Indiana concerning the history of their state.

ADMINISTRATION: Historical Bureau

REVENUE:	FY 2011	\$17,242
	FY 2012	\$24,125
	FY 2013	\$17,108
	FY 2014	\$17,483
	FY 2015	\$21,991

DISTRIBUTION: Historical Bureau Publications and Educational Fund

## DEPARTMENT OF HOMELAND SECURITY DIVISION OF FIRE AND BUILDING SERVICES

### AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-12-6-7; 22-15-7  
675 IAC 12-3-8

ACCT. NO. 37720-422510

REVENUE BASE: Buildings or structures containing theaters, opera houses, and similar places of assembly are required to be inspected annually for compliance with state fire safety laws and rules. Places of assembly used by colleges, universities, social or fraternal organizations, churches, etc., may be exempt from the fee charge (not the permit) when rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity

Occupant Load	Fee
1-99	\$ 99
100-499	134
500-999	168
1,000-4,999	203
5,000-9,999	237
10,000 or more	272

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$99 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee \$99

ADMINISTRATION: Division of Fire and Building Safety

REVENUE: FY 2011	\$208,403
FY 2012	\$226,033
FY 2013	\$263,784
FY 2014	\$233,887
FY 2015	\$260,823

DISTRIBUTION: Fire and Building Services Fund

**FIRE AND BUILDING SERVICES DEPARTMENT  
INDUSTRIALIZED BUILDING SYSTEMS**

IC 22-15-4  
675 IAC 15-1.6

ACCT. NO. 37720-422551; 422555; 422680

REVENUE BASE: Manufacturers of commercial and residential modular structures apply for reviews of manufacturing system designs and prototype development.

RATE:	1. System plan review:	
	(A) filing fee	\$30
	(B) residential, add a room or duplex <sup>1</sup>	\$320
	(C) commercial <sup>2</sup>	\$505
	2. System plan review (late filing):	
	(A) filing fee	\$60
	(B) residential, add a room or duplex <sup>3</sup>	\$640
	(C) commercial <sup>3,4</sup>	\$1,010
	3. Addenda:	
	(A) filing fee	\$30
	(B) residential, add a room or duplex	\$85
	(C) commercial <sup>1,2</sup>	\$105
	4. Addenda (late filing):	
	(A) filing fee	\$60
	(B) residential, add a room or duplex	\$170
	(C) commercial	\$210

5. Prototype Inspection Fees:
- |                    |       |
|--------------------|-------|
| First module unit' | \$70  |
| Second module unit | \$85  |
| Third module unit  | \$105 |
| Each additional'   | \$130 |
6. Third-Party Inspection Fee (annual renewal): \$830 (\$550)
7. State Seal of Acceptance: \$65/label
8. Inspection and Monitoring Travel Fees:
- |                        |                              |
|------------------------|------------------------------|
| (A) in or out-of-state | \$65/hour/person             |
| (B) plus mileage       | Current Dept. of Admin. Rate |
9. Returned Check Fee \$35/check
- 1 - \$50 fee for each additional floor plan.      3 - \$100 fee for each additional floor plan  
 2 - \$50 fee for each additional module unit.      4 - \$100 fee for each additional module unit..

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2011	\$165,258
	FY 2012	\$196,440
	FY 2013	\$254,118
	FY 2014	\$141,987
	FY 2015	\$303,112

DISTRIBUTION: Fire and Building Services Fund

**CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES**

IC 22-12-6-6; ACCT. NO. 37720-417220; 422530; 422554  
 675 IAC 12-3-2, 4, 11

REVENUE BASE: Building construction plans are reviewed for compliance with adopted codes, and a design release is issued to the submitter of plans. The fee charged is based on size and complexity of the project. When actual or potential code violations are detected, a variance can be applied for, if there is undue hardship and equal construction alternatives are possible.

RATE:

Categorical Processing Fees		
Category	Description	Fee
A. Normal Occupancy	All buildings and structures not specifically listed in Categories B,C,D,E,G,H, and I	\$0.050 times the gross square feet of floor area
B. Minimal Occupancy - Area-related	Livestock sales, hangars, open parking structures, truck freight terminals, warehouses, refrigerated storage, bulk product processing plants, and similar uses.	\$0.030 times the gross square feet of floor area
C. Cost-related	Remodeling and renovation (no additions)	\$0.0030 times the total square footage of the remodeling and renovation

D. Minimal Occupancy Cost-related	Control towers, generating plants, dust collectors, mausoleums, grain elevators, concrete or asphalt plants, and other occupied high-volume, low-area structures.	\$0.0002 times the construction
E. Swimming Pools		\$0.020 times the gross cubic feet
F. Flammable Liquid or Gas Facilities	Each initial installation of one or more bulk storage tanks, piping or dispensing equipment for Classes I, II, IIIA, and IIIB liquids, liquefied petroleum (LP) gas, or liquefied natural gas (LNG) or replacement of such tanks or piping at the same location.	\$80 per tank
G. Replicated floor plan buildings, such as apartment bldgs, hotels, or motels	Project consists of one or more buildings with replicated floor plans.	\$0.40 per square foot for one example of each replicated floor plan, plus \$69 per building.
H. Shell Buildings	Shell buildings and initial tenant build-outs.	Shell building: \$0.040 times the gross square feet of floor area. Initial tenant build-out: \$0.020 times the gross square feet of floor area that is the subject of the build-out.
I. Expedited plan review	Available for occupancies: B, F, M, S, and U. All required drawings, applications, and fees must be received by plan review division not later than 9:00 a.m. on the day that the project is submitted. If the project qualifies for expedited plan review and the issuance of a design release, the project will be released not later than 4:30 p.m. on the following business day that the division is open.	\$5,000, plus the applicable fee or fees from Categories A through H.

<b>Special Processing Fees</b>	
(1) Each additional submission for a partially filed project	\$250
(2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8(c)2	\$300
(3) Foundation release	\$80
(4) Addenda and revisions, each system modified per submission (other than compliance corrections)	\$35
(5) Master plans, each series or structure	\$173
(6) Incomplete project filing (mailed submissions only)	\$12
(7) Returned checks	\$35
(8) Reinstatement or time extension of design release	\$50
<b>Variance Application</b>	
Filing fee	\$138
<b>Plan Examination and Processing Fee</b>	
Single code provision	\$138
Each additional unrelated code provision	\$69
On-Site Inspection	\$150

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:

	Fire		Construction Design
	<u>Insurance Tax</u>	<u>Plan Review</u>	<u>Variance Fee</u>
FY 2011	\$4,090,458	\$3,398,271	\$161,926
FY 2012	\$4,296,812	\$3,885,234	\$185,769
FY 2013	\$4,497,344	\$4,586,902	\$198,088
FY 2014	\$4,587,708	\$5,873,129	\$230,314
FY 2015	\$4,834,776	\$5,325,180	\$219,172

DISTRIBUTION: Fire and Building Services Fund. A portion may be deposited in the Safety Education Fund.

**CHILD CARE MINISTRY**

IC 12-17.2-6

ACCT. NO. 37720-422540

RATE: The Division of Fire and Building Safety charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows the Division of Family Resources to charge a \$50 registration processing fee which is deposited in the Child Care Fund.)

REVENUE:	FY 2011	\$42,823
	FY 2012	\$39,702
	FY 2013	\$38,156
	FY 2014	\$35,138
	FY 2015	\$28,605

ADMINISTRATION: Division of Fire and Building Safety

DISTRIBUTION: Fire and Building Services Fund;  
Division of Family Resources Childcare Fund

**CONSTRUCTION INSPECTION FEES**

IC 22-12-6-6; 22-13-2-13  
675 IAC 12-3-6

ACCT. NO. 37720-422552

REVENUE BASE: These fees are paid when the Division of Fire and Building Safety staff perform building inspections in political subdivisions without an approved building inspection program for Class 1 building structures.

RATE: Fee increases were effective 8/30/06 for fees on design release but increased by the greater of (1) \$200 or (2) \$0.10 per sq. ft. to be inspected, but not more than \$7,500.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2011	\$429,810
	FY 2012	\$409,345
	FY 2013	\$528,503
	FY 2014	\$456,272
	FY 2015	\$418,268

DISTRIBUTION: Fire and Building Services Fund



REVENUE:	Retailer	Wholesaler	Display	Stands
FY 2011	\$389,995	\$18,400	\$44,447	\$4,140
FY 2012	\$394,032	\$24,000	\$48,970	\$9,500
FY 2013	\$327,014	\$34,648	\$68,993	\$2,258
FY 2014	\$363,594	\$36,486	\$54,113	\$ 692
FY 2015	\$390,502	\$22,250	\$50,731	\$2,208

DISTRIBUTION: Fire and Building Services Fund

**FIREWORKS PUBLIC SAFETY FEE**

IC 22-11-14-12, 13

ACCT. NO. 12710-412010

REVENUE BASE: Persons purchasing fireworks in a retail transaction are assessed for the public safety fee on the transaction. The retailer remits the Public Safety Fee to the Department of State Revenue on department forms. The Public Safety Fee is due before the end of 20th day after the end of the month in which the fee was collected.

RATE: For gross retail transactions made between \$0.10 and \$1.10, there is a graduated rate scale that ranges from \$0.01 to \$0.05. For all purchases at \$1.10 or higher, the rate is 5%.

ADMINISTRATION: Compliance Division, Department of State Revenue.

REVENUE:	FY 2011	\$2,578,926
	FY 2012	\$2,540,180
	FY 2013	\$1,524,182
	FY 2014	\$2,270,480
	FY 2015	\$2,625,872

DISTRIBUTION: General Fund

**REDUCED IGNITION PROPENSITY STANDARDS FOR CIGARETTES**

IC 22-14-7-21

ACCT. NO. 44152-422563

REVENUE BASE: A manufacturer must pay \$800 to the State Fire Marshal to have brands of cigarettes certified for sale in the state. The Fire Marshal may adjust the fee every three years to ensure that the fee defrays the costs of oversight. Cigarette brands must be recertified every three years.

RATE: \$800. However, fee may not exceed \$1,000 per brand family.

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2011	\$10,400
	FY 2012	\$72,800
	FY 2013	\$14,501
	FY 2014	\$4,800
	FY 2015	\$64,801

DISTRIBUTION: Reduced Ignition Propensity Standards for Cigarettes Fund

## REGULATED EXPLOSIVES/BLASTERS

IC 35-47.5-4-4.5  
675 IAC 26-2-4, 6

ACCT. NO. 37720-422575

REVENUE BASE: Persons licensed to use a destructive device or explosive.

RATE:	Explosives use - Operator license	
	Initial/Renewal (3 years)	\$350
	Use-blaster licenses	
	Initial/Reciprocity/Renewal (3 years)	\$175

ADMINISTRATION: Fire Prevention and Building Safety Commission

REVENUE:	FY 2011	\$18,204
	FY 2012	\$16,975
	FY 2013	\$12,637
	FY 2014	\$21,428
	FY 2015	\$19,946

## REGULATED LIFTING DEVICE AND REGULATED AMUSEMENT DEVICE PERMITS

IC 22-15-5, 7

ACCT. NO. 37720-422620

675 IAC 12-3-14, 15; 23-1-63

REVENUE BASE: An operating permit is required for continued in-service operation. Temporary operating permits are required to operate, pending correction of noted defects. Operating permits for fixed and portable devices are required to ensure the safety of the public. Included as amusement devices are ski lifts where the passenger's feet leave the ground and inflatable chambers.

RATE: <u>Lifting Device Installation or Alteration Permit and Operating Cert. Fee</u>	
Vertical or inclined wheelchair lift, inclined chair lift permit	\$250
Elevator, escalator, belt manlift, personnel hoist, sewage lift station personnel hoist, or dumbwaiter permit	\$500
Initial or renewal certificate application	\$120
Temporary operating permit	\$100
Reinspection for erroneous information	\$1,000/inspection
Reinspection on new device due to noncompliance	\$750/inspection

### Lifting Device Professional Licensing Fee

Elevator contractor	\$500
Elevator inspector/mechanic	\$100
Temporary elevator mechanic	\$100
Emergency elevator mechanic	\$25

### Amusement Device Inspection Fee

Kiddie ride	\$144
Major ride	\$144
Spectacular ride	\$144

Passenger tramways and aerial lifts	\$144 (on surface)
	\$288 (above surface)
Reinspection	One-half annual inspection fee
Subsequent inspections	\$100/device

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2011	\$2,673,199
	FY 2012	\$2,657,060
	FY 2013	\$2,613,054
	FY 2014	\$2,671,738
	FY 2015	\$2,697,921

DISTRIBUTION: Fire and Building Services Fund

**UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM**

IC 13-23-3	ACCT. NO. 37720-422600
675 IAC 12-12-4	

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE: Certificate issuance/renewal fee \$25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2011	\$8,227
	FY 2012	\$7,475
	FY 2013	\$8,275
	FY 2014	\$17,003
	FY 2015	\$7,094

DISTRIBUTION: Fire and Building Services Fund

**HORSE RACING COMMISSION**

**EXCESS RACETRACK/RACINO ASSESSMENTS**

IC 4-35-7-12	ACCT. NO. 12161-415410; 415420
--------------	--------------------------------

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine adjusted gross receipts (AGR) during the fiscal year to various horse racing purposes. Beginning in FY 2010, if 15% of slot machine AGR in a fiscal year exceeds the amount paid from slot machine AGR to horse racing purposes in the prior fiscal year increased by the percentage change in inflation as measured by the Consumer Price Index (CPI), the excess is distributed to the state General Fund.

P.L. 210-2013 removed the General Fund distributions from this revenue. It required that starting FY 2014 the distributions will be as follows: (1) 15% of AGR

for horse racing purposes between July 1, 2013, and December 31, 2013, and a negotiated amount between 10% and 12% of AGR for horse racing purposes starting January 1, 2014. (2) \$250,000 to be deposited separately by each licensee in the Gaming Integrity Fund.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2011	\$13,455,269
	FY 2012	\$10,661,026
	FY 2013	\$8,277,468
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: General Fund

### **GAMING INTEGRITY FEE**

IC 4-35-8.7

ACCT. NO. 43910-423631

REVENUE BASE: A pari-mutuel racetrack owner conducting slot machine gaming at the owner's racetrack.

RATE: \$250,000 annually per racetrack at which slot machine gaming is conducted.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2011	\$500,000
	FY 2012*	\$750,000
	FY 2013	\$250,000
	FY 2014	\$500,000
	FY 2015	\$500,000

DISTRIBUTION: Gaming Integrity Fund.\*

\*Each racetrack owner conducting slot machine gaming is also required under a separate statute (IC 4-35-7-12) to pay the first \$250,000 annually from the required slot machine AGR set-aside for various horse racing purposes into the Gaming Integrity Fund. A total of \$500,000 was paid to the fund annually from FY 2009 through FY 2015 under this requirement.

### **PENALTIES**

IC 4-31-13-1

ACCT. NO. 18920-450710; 450720

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permit holder or license holder for each violation of a statute, rule, or regulation of the Commission.

RATE: Penalties depend on type of violation, ranging from \$100-\$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2011	\$52,531
	FY 2012	\$59,419
	FY 2013	\$64,593
	FY 2014	\$61,555
	FY 2015	\$88,720

DISTRIBUTION: General Fund

### PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5

REVENUE BASE: A person or organization who conducts a horse racing meeting in which the pari-mutuel system of wagering is permitted.

RATE: The initial permit application fee is \$25,000. The initial investigation fee is \$25,000. The Horse Racing Commission may request additional fees if the cost of processing the application or investigating the applicant is greater. The Commission refunds to the applicant any portion of the fee that is not needed to process the application or investigate the applicant.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2011	-0-
	FY 2012	-0-
	FY 2013	-0-
	FY 2014	-0-
	FY 2015	-0-

DISTRIBUTION: General Fund

### RACETRACK OCCUPATIONAL LICENSE FEE

IC 4-31-6

ACCT. NO. 18920-423615; 423616;

71 IAC 5-1-1

423617; 423618

REVENUE BASE: Individuals employed in certain occupations at a pari-mutuel racetrack.

RATE: The annual license fee depends on the type of license, ranging from \$10 to \$100.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2011	\$310,683
	FY 2012	\$286,347
	FY 2013	\$272,355
	FY 2014	\$281,338
	FY 2015	\$289,559

DISTRIBUTION: General Fund

## RACETRACK/RACINO ASSESSMENTS TO BREED FUNDS

IC 4-31-11  
IC 4-31-9-10  
IC 4-35-7-12

ACCT. NO. 34320-415410 through 415614;  
34330-415410 through 415614;  
34340-415410 through 415614

REVENUE BASE: The breed development funds consist of revenue from breakage, outs tickets, slot machine adjusted gross revenue (AGR), and other miscellaneous fees. Breakage and outs tickets are generated from pari-mutuel wagering on horse races at Hoosier Park, Indiana Downs, and off-track betting facilities. Breakage is the remaining odd cents from rounding down to the nearest ten cents on winning tickets. Outs tickets are winnings which are not cashed. Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including the breed development funds. Of the total amount paid, about 22.1% is directed to the Standardbred Development Fund, 17.7% to the Thoroughbred Development Fund, and 2.3% to the Quarter Horse Development Fund. (NOTE: In prior years, Riverboat Admission Tax revenue was distributed to the breed development funds. Under current statute, this distribution has been replaced by the distribution of slot machine AGR.)

P.L. 210-2013 required that starting FY 2014 the distributions from the slot machine gaming will be as follows: (1) 15% of AGR for horse racing purposes between July 1, 2013, and December 31, 2013, and a negotiated amount between 10% and 12% of AGR for horse racing purposes starting January 1, 2014.

ADMINISTRATION: Horse Racing Commission

REVENUE:	Breakage/ Outs	Slot AGR/ Other	Total
FY 2011	\$1,356,041	\$24,590,253	\$25,946,294
FY 2012	\$1,222,313	\$23,288,123	\$24,510,436
FY 2013	\$1,022,963	\$23,991,310	\$25,014,273
FY 2014	\$997,923	\$23,335,622	\$24,333,545
FY 2015	\$924,095	\$21,188,129	\$22,112,224

DISTRIBUTION:

Source	Standardbred Fund (34320)	Thoroughbred Fund (34330)	Quarter Horse Fund (34340)
Breakage	\$208,986	\$208,986	\$36,345
Outs Tickets	216,098	216,098	37,582
Slot Machine AGR	11,208,629	9,366,903	1,221,770
<b>Total</b>	<b>\$11,633,713</b>	<b>\$9,791,987</b>	<b>\$1,295,697</b>

## RACINO ASSESSMENTS TO TOBACCO SETTLEMENT FUND

IC 4-35-7-12

ACCT. NO. 30410-422880

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes. The first \$1.5 M of each racino's annual assessment must be distributed to the Indiana Master Tobacco Settlement Agreement Fund. This distribution commenced in FY 2012.

P.L. 210-2013 removed the distributions of slot machine gaming revenue to the Tobacco Master Settlement Fund.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$3,000,000
	FY 2013	\$3,000,000
	FY 2014	\$3,000,000
	FY 2015	\$0

DISTRIBUTION: Indiana Master Tobacco Settlement Agreement Fund

**RACINO ASSESSMENTS TO STANDARDBRED RACING AT FAIRS**

IC 4-35-7-12

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including Standardbred racing purposes. Of the amount distributed from each racino's annual assessment to Standardbred racing purposes, \$500,000 is distributed to the State Fair Commission as follows: (1) \$375,000 to support Standardbred racing and facilities at the State Fairgrounds and (2) \$125,000 for grants to county fairs to support Standardbred racing and facilities at county fairgrounds. This distribution commenced in FY 2012.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2012	\$1,000,000
	FY 2013	\$1,000,000
	FY 2014	\$1,000,000
	FY 2015	\$1,000,000

DISTRIBUTION: State Fair Commission

**STALLION REGISTRATION**

IC 15-19-2-8

ACCT. NO. 49010-423650

REVENUE BASE: The Indiana Horse Racing Commission collects fees for registration of standardbred horses in an amount not to exceed \$500. All fees are deposited in the Standardbred Horse Fund. After paying administrative expenses, fees are used as purse money.

RATE:	Registration and Pedigree Fee*	150
	Late Registration Fee*	400

\*2012 fees.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2011	\$49,650
	FY 2012	\$27,450
	FY 2013	\$22,650
	FY 2014	\$17,750
	FY 2015	\$16,050

DISTRIBUTION: Standardbred Horse Fund

## TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5

ACCT. NO. 18920-423620; 423640

REVENUE BASE: Permit holder or group of permit holders.

RATE: \$5,000 annually per track; \$1,000 annually per satellite facility.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2011	\$15,000
	FY 2012	\$15,000
	FY 2013	\$14,000
	FY 2014	\$14,000
	FY 2015	\$14,000

DISTRIBUTION: General Fund

## INDIANA CORN MARKETING COUNCIL

### INDIANA CORN MARKET DEVELOPMENT

IC 15-15-12

ACCT. NO. 48681-464260

REVENUE BASE: An assessment of \$0.005 per bushel is collected\* on all corn sold in Indiana. The assessment may be imposed and collected on a quantity of corn only once and shall be collected by the first purchaser. The first purchaser of the corn shall deduct the assessment from the sum of money to be paid to the producer of the corn. The producer may secure a refund equal to the assessment amount deducted upon filing a written application within 180 days after the assessment is deducted.

ADMINISTRATION: Corn Marketing Council.

REVENUE:*	FY 2011	\$75,212
	FY 2012	\$424,788
	FY 2013**	\$0
	FY 2014**	\$0
	FY 2015**	\$0

\*SEA 250-2007, effective July 1, 2007, changed the payment of this assessment from voluntary compliance to mandatory compliance with the entitlement of a refund for producers who file within 180 days of the assessment. This bill also added the E85 Sales Tax deduction reimbursement to the distribution and uses of the Indiana Corn Market Development Account.

\*\*HEA 1128-2012 repealed the E85 sales tax deduction reimbursement, and the Corn Marketing Council no longer remits assessments to the state.

DISTRIBUTION: Retail Merchant E85 Deduction Reimbursement Fund.

Prior to FY 2012, at the beginning of each fiscal year the Corn Marketing Council was required to transfer to the State Budget Agency for deposit in the Retail Merchant E85 Deduction Reimbursement Fund the amount of funds necessary to restore the balance to \$500,000. HEA 1128-2012 repealed the E85 sales tax deduction reimbursement.

**INDIANA GRAIN BUYERS AND WAREHOUSE  
LICENSING AGENCY**

**AGRICULTURAL COMMODITY WAREHOUSES**

IC 26-3-7

ACCT. NO. 53810-428620; 428630; 428635; 455160

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. The fee varies from \$250 to \$2,500 depending on the size and type of facility. The fee for each additional warehouse operated as part of a licensed station is \$250\*.

Any person having an interest in a commodity in a licensed warehouse may upon payment of a \$25 fee request an examination. Unless a shortage is found, actual costs of the examination over the \$25 fee must be paid by the person who sought the examination.

\*HEA 1549-2015 provided increases in the license fees varying by size and type of facility, and it increased the fee for each additional warehouse from \$50 to \$250.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency, Department of Agriculture

REVENUE:	FY 2011	\$183,865
	FY 2012	\$198,731
	FY 2013	\$173,930
	FY 2014	\$187,456
	FY 2015	\$191,712

DISTRIBUTION: Grain Buyers and Warehouse Licensing Agency License Fee Fund.

**GRAIN TESTING EQUIPMENT**

IC 15-11-8

ACCT. NO. 53810-428625

REVENUE BASE: The Department of Agriculture charges a fee for the inspection and testing of all equipment used to test the moisture, foreign material, and dockage content of grain. The annual fee is \$200\* for each device tested at each site.

\*HEA 1549-2015 increased this fee from \$10 to \$200.

ADMINISTRATION: Department of Agriculture

REVENUE:	FY 2011	\$7,340
	FY 2012	\$7,280
	FY 2013	\$8,180
	FY 2014	\$7,940
	FY 2015	\$7,830

DISTRIBUTION: Grain Buyers and Warehouse Licensing Agency License Fee Fund

## INDIANA STATE MUSEUM

### GOVERNORS' PORTRAITS FUND

IC 14-20-16-2

ACCT. NO. 48040

REVENUE BASE: Revenue from gifts, donations, and sales of items are expended for the preservation and exhibition of the state-owned portraits of former governors of Indiana.

ADMINISTRATION: Division of State Museums and Historic Sites

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: Governors' Portraits Fund

## DEPARTMENT OF INSURANCE

### BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3

ACCT. NO. 37920-423910; 423940

REVENUE BASE: Bail agents and recovery agents.

RATE:	<u>Bail Agents</u>	<u>Recovery Agents</u>
Initial Exam	\$100	\$100
License	\$650	\$300
Biennial Renewal	\$600	\$300

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Fees</u>	<u>Fines</u>
FY 2011	\$15,037	\$20,925
FY 2012	\$214,659	\$2,000
FY 2013	\$25,631	\$5,810
FY 2014	\$177,453	\$1,900
FY 2015	\$29,600	\$5,600

DISTRIBUTION: Bail Bond Enforcement and Admin. Fund

**INSURANCE AGENTS' AND RELATED LICENSES**

IC 27-1-15.6

ACCT. NO. 11900-423920;  
36410-423920

REVENUE BASE: Agent license examination fees, except for a few minor exceptions, are paid directly to an approved contracted examination administrator.

RATE:	Insurance Producer:	
	Resident	\$40
	Nonresident	\$90
	Surplus Lines Producer (valid 2 yrs)	
	Resident	\$80
	Nonresident	\$120
	Consultant	\$40 biennially
	Public Adjuster	\$50 annually
	Limited Lines Insurance Producer (resident only)	\$40
	Duplicate License	\$10 each

ADMINISTRATION: Department of Insurance

REVENUE:	<u>New License</u>	<u>Renewals</u>
FY 2011	\$1,858,109	\$3,225,922
FY 2012	\$3,520,595	\$4,703,443
FY 2013	\$2,894,858	\$4,204,919
FY 2014	\$3,425,134	\$5,070,710
FY 2015	\$3,642,240	\$3,740,462

DISTRIBUTION: Department of Insurance Fund

**INSURANCE COMPANY FEES**

IC 27

ACCT. NO. 36410-423930; 423940; 423990

REVENUE BASE: The Department of Insurance (DOI) assesses internal audit, filing certificate, retaliatory, and other processing fees.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2011	\$5,118,737
	FY 2012	\$6,632,780
	FY 2013	\$6,431,450
	FY 2014	\$6,223,089
	FY 2015	\$6,490,202

Includes retaliatory fees, filing fees, and other fees.

Document	Fee
Articles of incorporation	\$350
Amendment of articles of incorporation	\$10
Filing of annual statement and consolidated statement	\$100
Annual renewal of company license fee	\$50
Withdrawal of certificate of authority	\$25
Certified statement of condition	\$5
Any other document required to be filed by this article	\$25
Service of Process	\$10
Copying and certifying the copy of any filed document	\$10
Annual Internal Audit Fee -- domestic and foreign insurer and HMO	\$1,000

Annual Internal Audit Fee -- assessment insurers, farm mutuals,  
 and fraternal benefit societies \$250  
 Policy, rider, rule, rate, or endorsement filed with the state \$35

DISTRIBUTION: DOI Fund. Fees collected for service of process and copying are deposited in the General Fund.

**MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE**

IC 34-18-5

ACCT. NO. 48810-423940; 423950

REVENUE BASE: Health care providers who choose to become covered by the provisions of the Medical Malpractice Insurance Act pay a surcharge, determined by the Commissioner, on their malpractice insurance premium to the Patients' Compensation Division of the Department of Insurance. The minimum annual surcharge is \$100.

The surcharges are forwarded by the insurers, invested to generate interest income, and used solely to pay the operating expenses of the Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Total Revenue</u>
FY 2011	\$110,888,804	\$9,124	\$110,897,928
FY 2012	\$103,048,044	\$10,438	\$103,058,482
FY 2013	\$86,883,293	\$386,344	\$87,269,637
FY 2014	\$128,578,003	\$12,890	\$128,590,893
FY 2015	\$115,446,429	\$15,625	\$115,462,054

DISTRIBUTION: Patient's Compensation Fund

**MINE SUBSIDENCE INSURANCE PREMIUMS**

IC 27-7-9

ACCT. NO. 51010-423960

REVENUE BASE: This fund makes mine subsidence insurance available to owners of property located in the 26 southwestern counties that are at least partially within the Illinois Coal Basin or underlain by coal-bearing rock formations of the Pennsylvanian system. Premiums are established by the Commissioner of Insurance.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2011	\$1,483,134
	FY 2012	\$1,340,380
	FY 2013	\$1,539,657
	FY 2014	\$1,722,112
	FY 2015	\$1,773,304

DISTRIBUTION: Mine Subsidence Insurance Fund

**POLITICAL SUBDIVISION CATASTROPHIC LIABILITY CHARGES**

IC 27-1-29.1

ACCT. NO. 50910-423980

REVENUE BASE: This fund pays a portion of the liabilities of political subdivisions that are not able to obtain liability insurance in the private market. Charges to the political subdivisions are determined by the Indiana Political Subdivision Risk Management Commission.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2011	\$123,110
	FY 2012	\$144,292
	FY 2013	\$148,540
	FY 2014	\$136,130
	FY 2015	\$112,736

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

**TITLE INSURANCE FEES**

IC 27-7-3.6-7

ACCT. NO. 54510-423940; 423980

REVENUE BASE: A person that purchases a title insurance policy must pay to the title insurer a \$5.00 fee. The title insurer must pay to the Department of Insurance \$3.00 of the fee for deposit in the Title Insurance Enforcement Fund. Effective July 1, 2008. First full-year collection was 2010.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2011	\$987,259
	FY 2012	\$747,972
	FY 2013	\$946,407
	FY 2014	\$1,320,555
	FY 2015	\$988,878

DISTRIBUTION: Title Insurance Enforcement Fund

**JUDICIARY**

**ATTORNEY LICENSING FEES**

Supreme Court Rule 2  
for Admission to the Bar  
and Discipline of Attorneys

Account Maintained  
at First National Bank  
of Indianapolis

REVENUE BASE: The clerk collects an annual licensing fee of \$180 from all active Indiana attorneys and \$72.50 for all inactive Indiana attorneys. It also collects a series of delinquent fees for attorneys who pay the licensing fee after a certain date and reinstatement fees for retired or suspended attorneys who wish to become reinstated again. These fees are used to operate three agencies of the Supreme Court – the Disciplinary Commission, the Commission for Continuing

Legal Education, and the Judges and Lawyers Assistance Program.

ADMINISTRATION: Fees are collected by the Clerk of the Indiana Supreme Court and deposited into an account at the First National Bank of Indianapolis.

REVENUE:	FY 2011	\$2,955,645
	FY 2012	\$3,314,088
	FY 2013	\$3,463,408
	FY 2014	\$3,355,484
	FY 2015	\$4,110,158

NOTE: Revenue increased between FY 2014 and FY 2015 due to a fee increase for licensing, from \$145 to \$180.

### **COURT ADMINISTRATION FEE**

IC 33-37-5-27; 33-34-8-1

ACCT. NO. 10470-424070

REVENUE BASE: This \$5 fee is collected by the clerks from litigants filing civil and small claims cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward 100% of the fee to the State Auditor (IC 33-37-7-2 (h)(4)).

Marion County small claims courts forward 60% of the fee revenue to the State Auditor (IC 33-34-8-3 (b)(1)(C)).

The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2011	\$4,655,520
	FY 2012	\$4,536,370
	FY 2013	\$4,678,647
	FY 2014	\$4,209,285
	FY 2015	\$3,763,423

DISTRIBUTION: General Fund

### **COURT FEES (COURT OF APPEALS AND SUPREME COURT)**

IC 33-24-8

ACCT. NO. 10210 (all accounts)

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collects a fee of \$250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court and for an original action with the Supreme Court; \$125 for the filing of a Petition to Transfer to the Supreme Court; and a \$125 fee for the filing of a Petition for Review of a final judgment of the Tax Court. These filing fees are waived if the filing party is a governmental entity or the appeal, petition, or original action is being taken in forma pauperis.

The Clerk also collects a \$1-per-page copying or certification fee and a \$2-per-page fax fee. A Certificate of Good Standing is \$3, a replacement attorney card is

\$5, and a CD-ROM that contains the roll of active Indiana attorneys is \$150. The Clerk collects \$5 for emailing documents under 20 pages and \$10 for emailing documents between 20 and 50 pages. Documents over 50 pages cannot be sent via email. The Clerk collects \$20 for a CD containing documents under 50 pages; \$30 for a CD containing documents with 50-80 pages; \$40 for a CD containing documents with 80-120 pages; and \$50 for a CD containing documents over 120 pages. Requests for CDs containing documents over 400 pages or from multiple cases are subjected to additional charges determined at the Clerk's discretion. Payments of the above-referenced fees by credit card incurs an additional 2.25% convenience fee. A fee of \$20 is also charged for nonsufficient funds.

ADMINISTRATION: Clerk of the Supreme Court, Court of Appeals, and Tax Court

REVENUE:	FY 2011	\$370,751
	FY 2012	\$365,575
	FY 2013	\$343,136
	FY 2014	\$355,861
	FY 2015	\$306,968

DISTRIBUTION: General Fund

**COURT COST FEES (TRIAL COURT LEVEL)**

IC 33-37-4

ACCT. NO. 10470-424020

REVENUE BASE: Court fees are collected by the clerks from litigants filing civil cases and from criminal defendants who have been found guilty. Criminal defendants found guilty are exempt from the fee if the courts determine that they are indigent. The fees by case category are shown below.

RATE:	Type of Case	Rate	Code Cite
	Civil Cases	\$100	33-37-4-4
	Small Claims	\$35	33-37-4-6
	Probate	\$120	33-37-4-7
	Felonies and Misdemeanors	\$120	33-37-4-1
	Infractions	\$70	33-37-4-2
	Local Ordinance Violations	\$70	33-37-4-2
	Juvenile	\$120	33-37-4-3
	Deferred Prosecution for Misdemeanors	\$120	33-37-5-17
	Deferral Fee Moving Traffic Infractions	\$70	34-28-5-1(h)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 2011	\$51,130,910
	FY 2012	\$48,590,871
	FY 2013	\$51,853,309
	FY 2014	\$46,389,631
	FY 2015	\$38,080,296

NOTE: Revenues have declined as more counties have remitted less fee revenue to the state. The Auditor of State reports that 83 counties remitted less revenue in FY 2014 than in FY 2013, and 54 out of 70 city and town courts remitted less revenue for the same period. Between FY 2014 and FY 2015, of Indiana's 92 counties, 58 remitted less revenue in FY 2015 than in FY 2014. while half of the 70 city and town courts remitted less court fee revenue in FY 2015 than in FY 2014.

DISTRIBUTION: Fees from circuit, superior, county, municipal, and probate courts are deposited in the following manner according to IC 33-37-2, 4, 6:

- 70% of the fees are deposited into the state General Fund.
- 27% of the fees are deposited into the county general fund.
- 3% of the fees are distributed to each city and town maintaining a law enforcement agency that prosecutes at least 50% of its ordinance violations in a circuit, superior, county, or municipal court of the county.

Fees from city and town courts are distributed in the following manner according to IC 33-37-7-8:

- 55% of the court cost fees are deposited into the state General Fund.
- 20% are deposited into the county general fund.
- 25% of the fees are retained as the city or town share.

IC 33-37-9 specifies that on June 30 and December 31 of each year, \$9,277,023 is to be transferred from the state General Fund to the following funds.

- (1) 8.03% (\$744,945) to the Family Violence and Victim Assistance Fund established under IC 5-2-6.8.
- (2) 38.55% (\$3,576,292) to the Indiana Judges' Retirement Fund established under IC 33-38-6-12.
- (3) 2.56% (\$237,492) to the Law Enforcement Academy Building Fund established under IC 5-2-1-13.
- (4) 10.27% (\$952,750) to the Law Enforcement Training Fund established under IC 5-2-1-13.
- (5) 11.93% (\$1,106,749) to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40.
- (6) 19.49% (\$1,808,092) to the Motor Vehicle Highway Account (IC 8-14-1-3).
- (7) 0.25% (\$23,193) to the Fish and Wildlife Fund established by IC 14-22-3-2.
- (8) 1.63% (\$151,215) to the Indiana Judicial Center Drug and Alcohol Programs Fund established under IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14.
- (9) 7.29% (\$676,295) to the DNA Sample Processing Fund (IC 10-13-6-9.5).

Also on June 30 and December 31 of each year, \$3.7 million is transferred from the state General Fund to the Public Defense Fund established under IC 33-40-6-1.

### **DNA SAMPLE PROCESSING FEE**

IC 33-37-5-26.2

ACCT. NO. 10470-424060

REVENUE BASE: This \$2 fee is collected by the clerks from persons convicted of a felony or misdemeanor, found to have committed an infraction or ordinance violation, or required to pay a pretrial diversion fee in trial courts and city and town courts.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward the fee revenue to the State Auditor (IC 33-37-7-2(h)(3)). The State Auditor deposits this revenue in the DNA Sample Processing Fund (IC 33-37-7-9).

REVENUE:	FY 2011	\$1,090,692
	FY 2012	\$1,019,552
	FY 2013	\$1,034,405
	FY 2014	\$923,887
	FY 2015	\$740,100

DISTRIBUTION: General Fund

**FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER**

IC 33-40-2

ACCT. NO. 17770

REVENUE BASE: Counties are responsible for providing legal representation to indigent persons who have been convicted in a criminal proceeding in direct appeals to the Indiana Court of Appeals. The State Public Defender provides legal representation to indigent defendants on direct appeal for a criminal conviction when requested by counties. Counties then reimburse the State Public Defender for staff costs. These reimbursements are used by the State Public Defender to pay for the salaries of staff attorneys representing these indigent defendants.

ADMINISTRATION: State Public Defender

REVENUE:	FY 2011	-0-
	FY 2012	-0-
	FY 2013	-0-
	FY 2014	-0-
	FY 2015	-0-

DISTRIBUTION: State Public Defender; General Fund

**JUDICIAL INSURANCE ADJUSTMENT FEE**

IC 33-37-5-25; 33-34-8-1(a)(10)

ACCT. NO. 17040

REVENUE BASE: This \$1 fee is collected by the clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the Judicial Branch Insurance Adjustment Account (IC 33-38-5-8.2).

REVENUE:	FY 2011	\$971,416
	FY 2012	\$930,998
	FY 2013	\$930,973
	FY 2014	\$911,445
	FY 2015	\$825,971

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

**JUDICIAL SALARIES FEE**

IC 33-37-5-26; 33-34-8-1(a)(11)

ACCT. NO. 10470-424050

REVENUE BASE: A \$20 fee is charged for cases tried in trial courts and city and town courts when litigants file civil or probate cases, when defendants are convicted in criminal, infractions, ordinance violations, or juvenile cases, or when a person is required to pay a pretrial diversion fee. A \$15 fee is charged to persons filing small claims cases in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Fee revenue is split between state and local units depending on type of court. Clerks of circuit court forward 100% of the Judicial Salaries Fee to the State Auditor. City and town court clerks (IC 33-37-7-8 (i)) and Marion County small claims courts (IC 33-34-8-3 (b)) forward 75% of the fee revenue to the State Auditor and retain 25% of the fee revenue. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2011	\$15,066,171
	FY 2012	\$15,089,433
	FY 2013	\$16,326,133
	FY 2014	\$14,763,387
	FY 2015	\$13,449,212

DISTRIBUTION: General Fund

### **PUBLIC DEFENSE ADMINISTRATION FEE**

IC 33-37-5-21.2; 33-34-8-1

ACCT. NO. 10470-424080

REVENUE BASE: A \$5 fee is collected by clerks from litigants filing civil cases and from persons convicted of a felony or misdemeanor; required to pay a pretrial diversion fee; found to have violated an infraction; or found to have violated an ordinance in trial courts, city and town courts, and Marion County small claims courts. (HEA 1001-2011 increased the fee from \$3 to \$5, effective July 1, 2011).

ADMINISTRATION: Clerks of circuit court, city and town court clerks, and Marion County small claims court clerks forward the fee revenue to the State Auditor. The State Auditor deposits this revenue in the state General Fund.

REVENUE:	FY 2011	\$2,870,483
	FY 2012	\$4,017,738
	FY 2013	\$4,562,562
	FY 2014	\$4,393,154
	FY 2015	\$3,915,339

DISTRIBUTION: General Fund

### **PAYMENTS TO THE JUDICIAL CONFERENCE**

IC 33-38-9

ACCT. NO. 10200 (all accounts)

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 2011	\$7,575
	FY 2012	\$8,960
	FY 2013	\$6,837
	FY 2014	\$9,275
	FY 2015	\$7,215

DISTRIBUTION: General Fund

**PRO BONO LEGAL SERVICES FEE**

IC 33-37-5-31

ACCT. NO. 10475

REVENUE BASE: This \$1 fee is collected by clerks from litigants who file one of the following: (1) a civil action and the litigant is required to collect a civil costs fee; (2) a small claims action and the litigant must pay a township docket fee or a small claims costs fee; or (3) a probate action for which the party must pay a probate costs fee. This section of statute will expire on June 30, 2017.

ADMINISTRATION: Clerks of a circuit court, city and town court, or township small claims court shall forward 100% of the Pro Bono Legal Services Fee to the Auditor of State. The Auditor of the State transfers the revenue from this fee to the Indiana Bar Foundation, which will administer the proceeds to assist or establish approved pro bono legal services programs.

REVENUE:	FY 2013	\$309,840
	FY 2014	\$427,912
	FY 2015	\$368,682

DISTRIBUTION: Indiana Bar Foundation

**REIMBURSEMENTS FROM COUNTIES FOR SALARY  
SUPPLEMENTS OF TRIAL COURT JUDGES**

IC 33-38-5-6; IC 36-2-5-14;  
IC 36-3-6-3

ACCT. NO. 10250 (all accounts)

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000 (IC 36-2-5-14 or IC 36-3-6-3). Under the current mechanism, counties specify the salary supplement, if any, that they plan to provide judges. The State Auditor pays the salary to the judges, and the counties reimburse the state for the supplement and associated Medicare taxes.

ADMINISTRATION: State Auditor

REVENUE:	FY 2011	\$1,337,885
	FY 2012	\$1,333,693
	FY 2013	\$980,438
	FY 2014	\$1,348,476
	FY 2015	\$1,170,553

DISTRIBUTION: General Fund

## SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23

ACCT. NO. 17120-424110

REVENUE BASE: The sentencing court assesses a fee of between \$500 and \$5,000 against an individual convicted in Indiana of any of the following offenses:

- Rape
- Criminal deviate conduct
- Child molesting
- Child exploitation
- Vicarious sexual gratification
- Child solicitation
- Child seduction
- Sexual battery
- Sexual misconduct with a minor as a Level 1 or Level 4 felony
- Incest

The fee level was increased in 2013 from a range between \$250 and \$1,000.

ADMINISTRATION: The Office of Women's Health in the State Department of Health administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2011	\$19,555
	FY 2012	\$24,771
	FY 2013	\$36,269
	FY 2014	\$30,589
	FY 2015	\$35,751

DISTRIBUTION: Sexual Assault Victims Assistance Fund

## COURT FEES DEPOSITED INTO THE STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 47130-424120

REVENUE BASE: The State User Fee Fund is a repository for eight fees that are collected by the clerks of the circuit court and city and town courts. The clerks collect the revenues from the following fees and submit them to the State Auditor. These fees include the following: (IC 33-37-5-9)

(1) 25% of the Drug Abuse, Prosecution, Interdiction, and Corrections Fee (IC 33-37-7-2(b)(1)) which a court is required to assess when a person is convicted of a drug-related offense. The fee ranges between \$200 and \$1,000. The local unit of government retains 75% of the amount collected for local programs. (IC 37-7-7-2(c)(1))

(2) 25% of the Alcohol and Drug Countermeasures Fee (IC 33-37-7-2(b)(2)) which the clerk collects when a person is found to have committed an offense of operating a vehicle while intoxicated and the driver's privileges are suspended. The local unit of government retains 75% (IC 33-37-7-2(c)(2)) The Alcohol and Drug Countermeasures Fee is \$200. (IC 33-37-5-10)

(3) 100% of the Child Abuse Prevention Fee (IC 33-37-7-2(b)(3)) when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The fee is \$100. (See IC 33-37-5-12.)

(4) 100% of the Domestic Violence Prevention and Treatment Fee (IC 33-37-7-2(b)(4)) when a person is convicted of one of several violent acts when the victim is either the spouse or former spouse of the person who is convicted. The fee is \$50. (See IC 33-37-5-13.)

(5) 100% of the Highway Work Zone Fee (IC 33-37-7-2(b)(5)) of \$0.50 collected for criminal actions and infractions that are traffic offenses. If the criminal action or infraction is exceeding a worksite speed limit or failing to merge, the fee is \$25.50. (See IC 33-37-5-14.)

(6) 100% of the Safe Schools Fee (IC 33-37-7-2(b)(6)) of between \$200 and \$1,000. The fee is assessed in each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense. (IC 33-37-5-18)

(7) Marriage License Fee: For each marriage license, a \$10 fee is charged and deposited in the State User Fee Fund. (IC 33-32-5-1)

(8) 100% of the Automated Record-Keeping Fee (IC 33-37-7-2(b)(7)) from a county operating under the state's automated judicial system, and 80% of the automated record-keeping fee from a county not operating under the state's automated judicial system (IC 33-37-5-21) The fee was \$7 between July 1, 2013, and June 30, 2015. If a case does not involve a person entering into a pretrial diversion program or a deferral program, then the fee will be \$19 between July 1, 2015, and July 1, 2017. Beginning July 1, 2017, the fee will be \$5. If the case involves a person entering into either a pretrial diversion program or a deferral program, then the fee is \$5.

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

REVENUE:	FY 2011	\$9,476,911
	FY 2012	\$7,205,850
	FY 2013	\$6,910,125
	FY 2014	\$7,476,827
	FY 2015	\$7,134,806

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level under IC 33-37-9-4. The Treasurer of State semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% (\$192,942) is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% (\$108,449) is deposited into the Drug Interdiction Fund established under IC 10-11-7-1.
- 4.68% (\$60,278) is deposited into the Drug Prosecution Fund established under IC 33-39-8-6.
- 5.62% (\$72,385) is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% (\$289,413) is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% (\$102,782) is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% (\$261,721) is deposited into the Family Violence and Victim Assistance Fund established by IC 5-2-6.8.

- 15.53% (\$200,026) is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The remaining balance is deposited in the Judicial Technology and Automation Project Fund.

The amount that was deposited in the Judicial Technology and Automation Project Fund in the past five years is shown below. (See Acct. No. 48050-740280.)

Distributed to Judicial Technology and Automation Project Fund:

FY 2011	\$6,567,960
FY 2012	\$7,198,183
FY 2013	\$4,040,165
FY 2014	\$4,938,795
FY 2015	\$4,480,108

Since July 1, 2011, counties using the Odyssey System remit 100% of the fee to the State User Fee Fund, while counties that do not use Odyssey remit 80%.

Civil filings and criminal cases have declined by 16% between 2008 and 2011, the most recent year for which information is available.

Since July 1, 2009, clerks of circuit and municipal courts deposit the state share of the automated record keeping fee in the Homeowner Protection Unit Account established by IC 4-6-12-9 for actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1. (IC 33-37-7-2 and IC 33-37-7-8) (See Acct. No. 17060-424025.)

Distributed to Homeowner Protection Unit Account:

FY 2011	\$610,691
FY 2012	\$719,634
FY 2013	\$730,486
FY 2014	\$592,969
FY 2015	\$484,406

## DEPARTMENT OF LABOR

### BUREAU OF MINES AND MINING

IC 22-10-3

ACCT. NO. 48170-424320; 424325; 417560; 424910

REVENUE BASE: Licenses and examinations for mine foremen, mine examiner, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

Mine operators are assessed the amount necessary to purchase and maintain underground mine rescue equipment.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates, and permits are \$5.

ADMINISTRATION: Department of Labor

REVENUE:	Licenses/ <u>Exams</u>	Mine Safety <u>Assessment</u>
FY 2011	\$5,400	\$39,999
FY 2012	\$5,405	\$41,375
FY 2013	\$12,280	\$32,400
FY 2014	\$5,415	-0-
FY 2015	\$3,385	\$1,140

DISTRIBUTION: Mine Safety Fund

### EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40

ACCT. NO. 35510-450810

REVENUE BASE: Persons, firms, and corporations that have violated child labor laws.

RATE: Penalties depend on type of violation, number of violations, and the amount of time since the last violation, ranging from \$50 to \$400.

ADMINISTRATION: Department of Labor

REVENUE:	FY 2011	\$237,927
	FY 2012	\$125,504
	FY 2013	\$212,216
	FY 2014	\$89,070
	FY 2015	\$380,068

DISTRIBUTION: Employment of Youth Fund. One-half of the revenue from penalties is used for educating affected parties on the purpose and content of child labor laws and the responsibilities of all parties under child labor laws; and one-half of the revenue is used for expenses incurred for inspectors to enforce child labor laws.

### INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES AND PENALTIES

IC 22-8-1.1

ACCT. NO. 11990

REVENUE BASE: The Indiana Occupational Safety and Health Administration (IOSHA) of the Department of Labor may assess penalties under the Indiana Occupational Safety and Health Act. The penalties under the Act depend upon the number of violations, the severity of the violations, the probability of injury from the violation, and the company size and history.

RATE:

Willful and repeated violations	\$5,000 to \$70,000
Serious and other-than-serious violations	Up to \$7,000
Failure to abate	Up to \$7,000 for each day violation remains unfixed

ADMINISTRATION: Department of Labor

REVENUE:	FY 2011	\$1,415,274
	FY 2012	\$1,268,296
	FY 2013	\$1,041,427
	FY 2014	\$1,689,027
	FY 2015	\$963,868

DISTRIBUTION: General Fund

**SAFETY EDUCATION & TRAINING BUREAU TAX**

IC 22-8-1.1-45-48

ACCT. NO. 40810-424315

REVENUE BASE: Insurance carriers licensed to do worker’s compensation business in Indiana and self-insured employers. A tax is imposed to finance the INSafe’s programs of occupational health and safety if the balance of the INSafe Fund falls below \$600,000 as of April 1 of the particular year.

RATE: The tax rate is 0.75% of the total worker’s compensation benefits paid in this state by insurance carriers licensed to do worker’s compensation business in Indiana and by self-insured employers.

ADMINISTRATION: INSafe

REVENUE:	FY 2011*	-0-
	FY 2012*	-0-
	FY 2013*	-0-
	FY 2014	\$1,091,670
	FY 2015	\$663

\*Balance on April 1 was greater than \$600,000.

DISTRIBUTION: INSafe Fund

**STATE BOARD OF LAW EXAMINERS**

**ATTORNEYS**

Indiana Rules of Court

REVENUE BASE: The fee for the bar examination is \$250. Reexamination is \$250 and increases to \$500 after 15 days. The fee for admission on a foreign license (Rule 6 fees) is \$875\*, and the annual renewal fee is \$50. Late fees are charged as follows: \$25 after 30 days but before 45 days, \$50 for 45 to 60 days, and \$100 after 60 days. An additional \$100 is charged for each consecutive year late. An application for a firm to incorporate (Rule 27 fees) costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50. Late fees are charged as follows: \$25 after 30 days but before 45 days, \$50 for 45 to 60 days, and \$100 after 60 days. An additional \$100 is charged for each consecutive year late. A business counsel license (Rule 6 fees) is \$875\* per license.

\*State Board of Law Examiners retains \$500, and \$375 goes to the National Conference of Bar Examiners for investigation of application.

ADMINISTRATION: State Board of Law Examiners

REVENUE:

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Exam fee	\$238,250	\$251,500	\$250,451	\$245,088	\$265,377
Laptop testing**	0	3,488	29,648	26,432	39,166
Rule 6 Fees	50,370	49,325	47,875	32,200	54,830
Rule 27 Fees	83,485	103,170	88,950	101,764	92,164
Interest	2,153	1,128	726	701	686
Q&A	775	600	595	325	-0-
Miscellaneous	<u>338</u>	<u>1,232</u>	<u>5,364</u>	<u>5,364</u>	<u>2,574</u>
Total	\$375,371	\$410,444	\$423,609	\$411,874	\$454,797

\*\*The Board of Law Examiners conducted a laptop testing pilot project for the bar exam in FY 2012.

DISTRIBUTION: State Board of Law Examiners Fund

**LEGISLATIVE SERVICES AGENCY**

**INDIANA GENERAL ASSEMBLY DOCUMENT SALES**

IC 2-6-1.5

ACCT. NO. 10160-431210

REVENUE BASE: Prices of publications sold by the Legislative Services Agency (e.g., Acts, Supplements, etc.) vary each year based on costs of printing. Rates do not include shipping costs.

RATE: Acts of the Indiana General Assembly (cd-rom)	\$30
Indiana Code (cd-rom)	\$25
Indiana Register (cd-rom)	\$60/yearly subscription
Long Session Document Subscription	\$650/yearly subscription
Short Session Document Subscription	\$375/yearly subscription
Tax and Revenue Handbook	\$20/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2011	\$29,332
	FY 2012	\$16,292
	FY 2013	\$25,493
	FY 2014	\$12,910
	FY 2015	\$21,022

DISTRIBUTION: General Fund

## LIBRARY CERTIFICATION BOARD

### LIBRARIANS

IC 36-12-11  
590 IAC 5-3-3

ACCT. NO. 39410-424610

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Library Certification Board. The fee for regular certification is \$50 and must be renewed every five years. Temporary certificates are \$10 and are valid for one year.

ADMINISTRATION: Library Certification Board

REVENUE:	FY 2011	\$5,700
	FY 2012	\$9,580
	FY 2013*	\$25,800
	FY 2014*	\$59,730
	FY 2015	\$14,830

\*Certification fees were increased in May 2008. The increase in revenue for FY 2013 and FY 2014 reflect the increase in certification fees.

DISTRIBUTION: Library Certification Fund

## INDIANA LOBBY REGISTRATION COMMISSION

### LOBBY REGISTRATION

IC 2-7-2

ACCT. NO. 10140-424710

REVENUE BASE: Lobbyists are required to register with the Lobby Registration Commission the later of either November 1 of each year or within 15 business days after a person becomes a lobbyist.

RATE: The annual registration fee is \$200, and the fee for a lobbyist employed by a nonprofit organization is \$100. A late fee up to \$100 is charged for each day after the deadline that a lobbyist does not register (up to \$4,500).

ADMINISTRATION: Lobby Registration Commission

REVENUE:	FY 2011	\$158,195
	FY 2012	\$185,410
	FY 2013	\$207,600
	FY 2014*	\$333,759
	FY 2015	\$344,655

\*P.L. 165-2013 increased the annual registration fee from \$100 to \$200 and from \$50 to \$100 for nonprofit organizations.

DISTRIBUTION: General Fund

## DEPARTMENT OF LOCAL GOVERNMENT FINANCE

### SALES DISCLOSURE FILING

IC 6-1.1-5.5

ACCT. NO.48070-424810

REVENUE BASE: A sales disclosure form must be filed with the county auditor any time real property is sold or transferred for valuable consideration, except a transfer to charity; a conveyance due to foreclosure, divorce, court order, condemnation, or probate; or partitions of land between joint owners. The filing fee is \$10.

ADMINISTRATION: Department of Local Government Finance

REVENUE:	FY 2011	\$624,293
	FY 2012	\$632,264
	FY 2013	\$676,451
	FY 2014	\$737,640
	FY 2015	\$792,982

DISTRIBUTION: State Assessment Training and Administration Fund.

\$5 of the total fee is retained by the county and deposited into the county's sales disclosure fund. The remaining \$5 is deposited into the State Assessment Training and Administration Fund.

## BUREAU OF MOTOR VEHICLES

### ABANDONED VEHICLES

IC 9-22-1; 9-29-7

ACCT. NO. 40120

REVENUE BASE: Prior to FY 2008, if an abandoned vehicle was valued at over \$500 and was not claimed, it could be sold. The purchaser of an abandoned vehicle was required to purchase a bill of sale for a fee of \$6. P.L. 191 (2007) removed the Bureau of Motor Vehicles (BMV) from the disposition of abandoned vehicles and repealed the Abandoned Vehicle Fund.

Cities of the first, second, third class, towns, and counties could elect to sell and keep revenues from the vehicles abandoned in their jurisdictions (IC 9-22-1-23, 27).

P.L. 191 (2007) removed the BMV from the disposition of abandoned vehicles and repealed the Abandoned Vehicle Fund.

ADMINISTRATION: BMV

REVENUE:	FY 2011	\$70
	FY 2012	-0-
	FY 2013	-0-
	FY 2014	-0-
	FY 2015	-0-

DISTRIBUTION: All revenue collected by the BMV was paid into the Motor Vehicle Highway Account.

**ALTERNATIVE FUEL DECALS**

IC 6-6-2.1 ACCT. NO. 50510-414300; 414600; 41920-414200; 30124-414400

REVENUE BASE: The owner of one of the following motor vehicles that is registered in Indiana and that is propelled by alternative fuel must obtain an alternative fuel decal for the motor vehicle and pay an annual fee in accordance with the following schedule.

RATE:	Motor Vehicle	Annual Fee
	A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 pounds, that is owned by a public or private utility	\$100
	A recreational vehicle that is owned by a public or private utility	\$100
	A truck or bus, the declared gross weight of which is greater than 9,000 pounds but equal to or less than 11,000 pounds, that is owned by a public or private utility	\$175
	An alternative fuel delivery truck powered by alternative fuel, the declared gross weight of which is greater than 11,000 pounds	\$250
	A truck or bus, the declared gross weight of which is greater than 11,000 pounds, except an alternative fuel delivery truck	\$300
	A tractor designed to be used with a semitrailer	\$500

Only one fee is required to be paid per motor vehicle per year. The annual fee may be prorated on a quarterly basis if application is made after June 30 of a year and the motor vehicle is newly converted to alternative fuel, purchased, or registered in Indiana.

ADMINISTRATION: Department of State Revenue - Special Tax Division

REVENUE: Included in Special Fuel Tax Revenue

DISTRIBUTION: Same as Special Fuel

## COMMERCIAL DRIVERS LICENSES

IC 9-14-2-2; 9-24-6;  
140 IAC 7-3

ACCT. NO. 30138-425008; 40910-425283;  
50210-425284

REVENUE BASE: The Commercial Motor Vehicle Safety Act of 1986 requires all states to adopt a classified driving licensing system which will allow for the licensing of commercial motor vehicle operators. The Act defines a commercial motor vehicle as (1) having a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; (2) being designed to transport 16 or more passengers including the driver; or (3) carrying hazardous materials which require placarding. RATE: Testing for a commercial driver's license (CDL) began on September 4, 1990, and all persons operating a commercial motor vehicle were required to have a state-issued CDL by April 1, 1992.

Fee for the CDL skills test is retained by the tester.

<u>Fees</u>	<u>Total Fee</u>
CDL New Issuance, Restricted, Renew	\$36.00
Agricultural CDL/Seasonal	\$36.00
Amend/Duplicate CDL or Amend AG CDL	\$5.50
Duplicate CDL Permit	\$10.50
CDL Permit Issue/Renew	\$17.00
CDL Upgrade/Downgrade	\$19.00
CDL Skills Test, Fee Set By Instructor	Not to exceed \$100

A CDL is not required for the following:

- (1) Noncivillian members of the armed forces or National Guard while operating military vehicles.
- (2) Paid or volunteer firefighters while operating firefighting equipment.
- (3) Persons who operate farm vehicles which are:
  - (A) controlled and operated by a person actively engaged in farming;
  - (B) used to transport agricultural products, farm machinery, or farm supplies to and from a farm;
  - (C) not used as common or contract motor carriers; and
  - (D) used within 150 miles of the person's farm.
- (4) Persons who operate vehicles which are:
  - (A) registered as a recreational vehicle; and
  - (B) used primarily to transport the owner's family members or guests and their possessions for nonbusiness purposes.

ADMINISTRATION: Bureau of Motor Vehicles; Department of State Revenue

REVENUE: Included with vehicle licenses in the Motor Vehicle Highway Account (MVH), the BMV Commission Fund (BMVC), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Fees are distributed among the Motor Vehicle Highway Account, the BMV Commission Fund, and the State Motor Vehicle Technology Fund, Crossroads 2000 Fund, and the Integrated Public Safety Fund as follows.

	Total Fee	MVH Split	Tech Split	BMVC Split	Crossroads 2000	Integrated Public Safety Comm.
CDL New Issuance, Restricted, Renew, AG/ Seasonal CDL	\$36.00	\$15.00	\$1.50	\$14.50	--	\$5.00
CDL Upgrade/ Downgrade	\$19.00	--	--	\$19.00	--	--
CDL Permit Issue/Renew	\$17.00	\$0.50	\$0.50	\$12.75	\$2.00	\$1.25
Duplicate CDL Permit	\$10.50	\$1.50	\$0.50	\$5.75	\$1.50	\$1.25
Amend/Duplicate CDL or Amend AG CDL	\$5.50	\$1.50	\$0.50	\$2.50	\$1.00	--
CDL Skills Test (to be set by tester)	Not to exceed \$100					

#### CDL Transactions/Distributions

	FY 2011	FY 2012	FY 2013
Transaction Total	60,363	70,442	100,964
MVH (30138)	\$664,243	\$852,155	\$1,121,542
LBF (40910)	\$645,674	\$820,251	\$1,103,002
Technology (50210)	\$30,182	\$35,221	\$50,482
Crossroads 2000 (42420)	\$12,439	\$10,733	\$21,128
Integrated Public Safety (37110)	\$14,821	\$13,416	\$26,410
<b>Total</b>	<b>\$1,367,358</b>	<b>\$1,731,776</b>	<b>\$2,322,564</b>

	FY 2014	FY 2015
Transaction Total	88,470	68,870
MVH (30138)	\$926,996	\$667,725
LBF (40910)	\$915,861	\$51,575
Technology (50210)	\$44,235	\$788,704
Crossroads 2000 (42420)	\$21,537	\$28,903
Integrated Public Safety (37110)	\$26,921	\$107,850
<b>Total</b>	<b>\$1,935,550</b>	<b>\$1,644,757</b>

#### DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; 9-30-3-16

ACCT. NO. 30138-425003

REVENUE BASE: If during any 12-month period, violations for which the person has: (1) been convicted of at least two traffic misdemeanors; (2) had at least two traffic judgments entered against the person; or (3) been convicted of at least one traffic misdemeanor and has had at least one traffic judgment entered against the person, the Bureau of Motor Vehicles (BMV) may require the person to attend and satisfactorily complete a defensive driving school program. In addition, a court may order a person to attend a defensive driving school program. The person shall pay all applicable fees as required by the BMV. The fee is set by the provider. The Defensive Driving Program is provided by contractors approved by the BMV, and the fee amount charged for the program by the contractors must be approved by the BMV. Any court may suspend one-half of each applicable court cost (including fees) for which a person is liable due to a traffic violation if the person enrolls in and completes a defensive driving school conducted by an agency of the state or local government.

RATE: Effective July 1, 2010, the BMV receives \$10 per student from vendors for classroom instruction. For those vendors that utilize internet/video instruction, the BMV receives \$20 per student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2011	\$996,670
	FY 2012	\$998,330
	FY 2013	\$910,520
	FY 2014	\$832,360
	FY 2015	\$250,380

DISTRIBUTION: Motor Vehicle Highway Account

### DRIVER TRAINING SCHOOLS

IC 5-2-6.5; 9-14-2; 9-24-6; 9-27-6 ACCT. NO. 30138-425003  
140 IAC 10-1

REVENUE BASE: Each driver training school is required to pay a registration fee of \$100. Each driver training school instructor is required to pay a fee of \$10. A \$20 fee is also assessed for a replacement school license or a school name change. Fees are renewed annually on or before June 30.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account

### MOTOR BOAT REGISTRATION

IC 9-29-15; 9-31-1-6; 9-31-3 ACCT. NO. 36010-425267; 36020-425267;  
39720-425670; 36020-425267; 40910-425283

REVENUE BASE: Every motor boat and non-motorized sailboat on the waters of this state must pay the Watercraft Excise Tax, the DNR Fee, and the Lake and River Enhancement (LARE) Fee. Motor boats must also be registered and numbered.

RATE:	<u>Fees to BMV</u>	<u>Fees to DNR</u>	<u>Total Fees</u>
<u>One-Time Title Fees</u>			
Titles	\$ 8.50	\$ 7.00	\$15.50
Repossession	15.00	0.00	15.00
Corrections	15.00	0.00	15.00
Duplicate	8.00	7.00	15.00
HIN Application	10.50	0.00	10.50
Delinquent Fee	12.00	8.00	20.00
<u>One-Time Registration Fees</u>			
Class 1 – Less than 13 ft.	\$ 4.50	\$12.00	\$16.50
Class 2 – 13 to 26 ft.	4.50	14.00	18.50
Class 3 – 26 to 40 ft.	4.50	17.00	21.50
Class 4 – over 40 ft.	4.50	22.00	26.50

Annual Registration Fees

DNR Fee	\$ 0.00	\$ 5.00	\$ 5.00
LARE Fee*	0.00	All	5.00-25.00
Duplicate/Correction	1.00	0.00	1.00
Replacement Decal	3.00	0.00	3.00

\*LARE Fee ranges from \$5.00 to \$25.00 based on value of boat.

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:	All Title/Reg Except LARE	LARE Fee	Total
FY 2011	\$1,580,550	\$3,721,550	\$5,302,100
FY 2012	\$1,782,941	\$3,886,805	\$5,669,746
FY 2013	\$1,825,061	\$3,705,845	\$5,530,906
FY 2014	\$1,592,214	\$3,775,470	\$5,367,684
FY 2015	\$1,596,174	\$3,805,755	\$5,401,929

DISTRIBUTION: All fees to BMV go into the Motor Vehicle Highway Account, Crossroads 2000 Account, State License Branch Fund, and/or the Technology Fund.

All fees going to DNR are first used to cover the employer's portion of the Conservation and Excise Officers Retirement Fund. The remainder, except for the LARE Fee, is for boating enforcement.

2/3 of LARE fees goes into the LARE Fund and is used for lake and river enhancement projects, and 1/3 goes into the Conservation Officers Marine Enforcement Fund and is used for marine enforcement efforts.

NOTE: The LARE Fee was increased and the Conservation Officers Marine Enforcement Fund was created effective 7/1/03. However, BMV did not begin collecting the new fee until 1/1/04.

**MOTOR VEHICLE DRIVERS' LICENSES**

IC 9-24; 9-29-9

ACCT. NO. 30138-425008

REVENUE BASE: A license is required to operate a motor vehicle on highways and roads of this state. Licenses are renewed in the applicant's birth month.

RATE: The Bureau of Motor Vehicles Commission retains a fee of 50¢ for each license processed with a photograph. They also retain \$3.50 for each operator's license.

<u>Type of License</u>	<u>Fee</u>	<u>Type of License</u>	<u>Fee</u>
Amend/Dup License; Operator, Chauffeur, PPC	\$10.50	Duplicate/Amend Learner Permit	\$10.50
Chauffeur	22.50	Motorcycle Endorsement	12.00
Chauffeur 75+	18.50	Motorcycle Endorsement (75+)	10.50
PPC	18.50	Motorcycle Endorsement on PPC	8.50
Delinquent License Renewal Identification Card	5.00	Motorcycle Learner Permit	9.50
(incl. Duplicate/Amend)	11.50	Operator License	17.50
Special Identification Card (incl. Duplicate/Amend)	9.00	Operator License (85+)	7.00
Learner Permit	9.50	Operator License (75-84)	11.00

Rates effective January 1, 2015, as a result of HEA 1237 - 2014.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account, Crossroads 2000 Fund, BMV Technology Fund, Integrated Public Safety Fund, State License Branch Fund.

### **MOTOR VEHICLE FINANCIAL RESPONSIBILITY**

IC 9-29-10-1

ACCT. NO: 36510-425005

REVENUE BASE: A person may not register a vehicle or operate a vehicle on a public highway in Indiana if financial responsibility is not in effect with respect to the motor vehicle. A person who violates this provision is subject to the suspension of the person's driving license or vehicle registration, or both.

RATE: The fee for the reinstatement of a driving license that was suspended for noncompliance is as follows:

	<u>Current</u>	<u>Effective 1/1/2015*</u>
First Suspension	\$150	\$250
Second Suspension	\$225	\$500
Third or Subsequent Suspension	\$300	\$1,000

\*The new rates are effective January 1, 2015, as a result of HEA 1059 - 2014. Between July 1, 2014, and the new rate effective date, the BMV is authorized to negotiate a reduced reinstatement fee for individuals with outstanding license suspensions. These changes are expected to increase FY 2015 reinstatement fee revenue.

Courts may waive a driver's license reinstatement fee if: (1) the person who owes the fee is indigent; (2) the person who owes the fee has proof of future financial responsibility; and (3) waiver of the fee is appropriate in light of the person's character and the nature of the circumstances surrounding the suspension of the person's license.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2011	\$6,738,463
	FY 2012	\$6,911,183
	FY 2013	\$6,797,714
	FY 2014	\$7,028,051
	FY 2015	\$9,788,770

DISTRIBUTION: The following amount of each fee paid shall be deposited in the Financial Responsibility Compliance Verification Fund established by IC 9-25-9-7:

From the fee for reinstatement after...	
a first suspension	\$120
a second suspension	\$195
a third or subsequent suspension	\$270

The remaining portion of each suspension is deposited into the Motor Vehicle Highway Account and is included in the Vehicle Registration and Title Fees.

**REINSTATEMENT OF LICENSE OR PERMIT**

IC 9-30-12-2

ACCT. NO. 30138-425006

REVENUE BASE: The commissioner of the Bureau of Motor Vehicles may reinstate any license or permit revoked or suspended or revalidate any title or registration that has been invalidated because of the tendering of a dishonored check to the Bureau if the obligation has been satisfied, including the payment of service, collection, and reinstatement fees. The reinstatement fee is \$10.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2011	\$108,722
	FY 2012	\$105,100
	FY 2013	\$106,335
	FY 2014	\$87,260
	FY 2016	\$119,751

DISTRIBUTION: Motor Vehicle Highway Account

**VEHICLE REGISTRATION AND TITLE FEES**

IC 9-29

See Table for Account Numbers

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. Registrations are renewed on a year-long basis. Passenger cars, RVs, motorcycles, and trucks weighing 7,000, 9,000, and 11,000 lbs. expire by the owner's last name. Companies always expire in January. Rental vehicles, heavy-weight vehicles, and trailers always expire in February. Noncommercial school buses always expire on July 28.

RATE: See following table.

<u>Classification</u>	<u>Weight (in lbs.)</u>	<u>Fee Eff. 1/1/15</u>	<u>Current Fee</u>
Passenger Car*		21.35	21.05
		26.35	26.05
Motorcycle*		30.35	30.05
		50.35	50.05

<u>Classification</u>	<u>Weight (in lbs.)</u>	<u>Fee Eff. 1/1/15</u>	<u>Current Fee</u>	
Trucks	0 - 7,000*	80.35	80.05	
	7,000 - 9,000*	84.75	84.75	
	9,000 - 10,000*	144.75	144.75	
	10,000 - 11,000	184.75	184.75	
	11,000 - 16,000	244.75	244.75	
	16,000 - 20,000	244.75	244.75	
	20,000 - 23,000	304.75	304.75	
	23,000 - 26,000	422.75	422.75	
	26,000 - 30,000	515.75	515.75	
	30,000 - 36,000	636.75	636.75	
	36,000 - 42,000	739.75	739.75	
	42,000 - 48,000	819.75	819.75	
	48,000 - 54,000	867.75	867.75	
	54,000 - 60,000	965.75	965.75	
	60,000 - 66,000	45.25	42.75	
	66,000+	75.25	75.25	
Farm Trucks	0 - 11,000	95.25	95.25	
	11,000 - 16,000	125.25	125.25	
	16,000 - 20,000	155.25	155.25	
	20,000 - 23,000	214.25	214.25	
	23,000 - 26,000	260.75	260.75	
	26,000 - 30,000	321.25	321.25	
	30,000 - 36,000	372.75	372.75	
	36,000 - 42,000	412.75	412.75	
	42,000 - 48,000	436.75	436.75	
	48,000 - 54,000	485.75	485.75	
	54,000 - 60,000	16.75	16.75	
	60,000 - 66,000	25.75	25.75	
	66,000+	31.75	31.75	
	Trailers	0 - 3,000	36.75	36.75
		3,000 - 5,000	79.75	79.75
		5,000 - 7,000	119.75	119.75
7,000 - 9,000		179.75	179.75	
9,000 - 12,000		239.75	239.75	
12,000 - 16,000		179.75	179.75	
16,000 - 22,000		319.75	319.75	
22,000		399.75	399.75	
		504.75	504.75	
		554.75	554.75	
		554.75	554.75	
Semi-trailer and Tractor	0 - 20,000	669.75	669.75	
	20,000 - 26,000	724.75	724.75	
	26,000 - 30,000	809.75	809.75	
	30,000 - 36,000	874.75	874.75	
	36,000 - 42,000	984.75	984.75	
	42,000 - 48,000	1,059.75	1,059.75	
	48,000 - 54,000	1,174.75	1,174.75	
	54,000 - 60,000	1,249.75	1,249.75	
	60,000 - 66,000	1,359.75	1,359.75	
	66,000 - 72,000	92.75	92.75	
	72,000 - 74,000	162.75	162.75	
	74,000 - 76,000	202.75	202.75	
	76,000 - 78,000	255.25	255.25	
78,000+	280.25	280.25		
Farm Tractor (semi)	0 - 20,000	337.75	337.75	
	20,000 - 26,000	365.25	365.25	
	26,000 - 30,000	407.75	407.75	
	30,000 - 36,000	440.25	440.25	
	36,000 - 42,000	495.25	495.25	
	42,000 - 48,000	532.75	532.75	
	48,000 - 54,000	590.25	590.25	

<u>Classification</u>	<u>Weight (in lbs.)</u>	<u>Fee Eff. 1/1/15</u>	<u>Current Fee</u>
	54,000 - 60,000	627.75	627.75
	60,000 - 66,000	682.75	682.75
	66,000 - 72,000	42.75	42.75
	72,000 - 74,000	62.75	62.75
	74,000 - 76,000	92.75	92.75
	76,000 - 78,000	122.75	122.75
	78,000+	682.75	
Farm Trailer			
	0 - 12,000	42.75	42.75
	12,000 - 16,000	62.75	62.75
	16,000 - 22,000	92.75	92.75
	22,000+	122.75	122.75
Each add. semi-trailer used with tractor -			
Permanent semi-trailer registration		82.75	
One-yr. registration		41.75	41.75
Five-yr. registration	1st year	77.75	77.75
	2nd year	63.75	63.75
	3rd year	49.75	49.75
	4th year	41.75	41.75
	5th year	41.75	41.75
Farm semi-trailer-one year		23.75	23.75
Five-yr. registration	1st year	41.75	41.75
	2nd year	34.75	34.75
	3rd year	27.75	27.75
	4th year	23.75	23.75
	5th year	23.75	23.75
Permit 96 hours		18.75	8.75
Permit 30 days		18.75	16.75
Permit 90 days			26.25
Amateur Radio Plate		8.00	9.00
Recovery Vehicle 16000 lbs (Class B)		83.75	83.75
Recovery Vehicle 16000+ lbs (Class A)		509.75	509.75
Bus A Intercity	0 - 11,000	59.75	59.75
	11,000 - 16,000	109.75	109.75
	16,000 - 20,000	134.75	134.75
	20,000 - 26,000	159.75	159.75
	26,000 - 30,000	229.75	229.75
	30,000 - 36,000	303.75	303.75
	36,000 - 42,000	391.75	391.75
	42,000 - 48,000	454.75	454.75
	48,000 - 54,000	549.75	549.75
	54,000 - 60,000	609.75	609.75
	60,000+	669.75	669.75
		669.75	669.75
Intracity Bus	0 - 16,000	18.75	Various Rates
	16,000 - 36,000	28.75	Various Rates
	36,000+	67.75	Various Rates
School Bus		29.75	29.75
Church Bus		29.75	29.75
Other Bus		39.75	
Recreational vehicle		29.75	29.75
Antique motor vehicle or motorcycle		21.00	Various Rates
Antique truck		22.00	Various Rates
Personalized plate order		45.00	45.00
Dup./replacement license plate/sticker		10.25	10.00

<u>Classification</u>	<u>Weight (in lbs.)</u>	<u>Fee Eff. 1/1/15</u>	<u>Current Fee</u>
Redeclared weight (variance fee)		16.25	5.25
Transfer		9.75	10.75
Dup., amended, replacement. registration		6.25	6.00
Special recognition fee		15.00	15.00
Ex-POW		5.75	5.75
<b>TITLES</b>			
Dealers		15.00	15.00
Nondealers		15.00	15.00
Body change		15.00	15.00
Repossession		15.00	15.00
Correction/Amendment		15.00	15.00
Mechanic's lien		15.00	15.00
Duplicate		15.00	15.00
Salvage		8.00	8.00
MVIN number		4.00	4.00
Delinquent fee		13.00	11.50
Speed title fee		21.50	21.00
Admin. Fee		25.00	25.00
		Expired	5.00
<b>Pull fees</b>			
Civic event plate order		30.00	30.00
		Expired	21.00

\*Includes \$0.30 fee for Spinal Cord and Brain Injury Fund.

#### ADMINISTRATION: Bureau of Motor Vehicles

DISTRIBUTION: Motor Vehicle Highway Account  
State Highway Fund  
Local Road and Street Fund  
Motorcycle Education Fund  
Crossroads 2000 Fund  
Odometer Fund  
State Police Building Fund  
State License Branch Fund  
State Motor Vehicle Technology Fund  
Integrated Public Safety Communication Fund  
Military Family Relief Fund  
Spinal Cord and Brain Injury Fund

REVENUE:

Vehicle Registration and Title Fees

Account/Fund	Account Number	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Motor Vehicle Highway	30138-425008; 427443	\$112,184,882	\$118,525,809	\$123,650,638	\$113,223,265	\$121,857,005
State Highway Fund	50560-427475; 429022	9,307,861	9,271,584	9,578,201	9,677,063	\$9,669,638
Local Road & Street	50540-425008	7,605,331	7,630,260	7,738,425	7,899,373	\$7,899,100
Motorcycle Education	43210-425281	1,443,561	1,444,522	1,493,651	1,520,792	\$1,646,575
Crossroads 2000	42420-464020; 479931	33,446,818	36,821,851	38,414,138	33,320,735	\$36,658,934
Odometer Fund	32740-429011; 429690	77,507	78,907	73,669	72,727	\$58,462
State Police Building Fund	70310-427480	1,683,343	1,733,972	1,775,074	1,809,482	\$1,892,965
State License Branch Fund	40910-425283	94,165,343	102,798,246	106,931,886	87,528,518	\$95,221,010
BMW Technology Fund	50210-425284; 472001	5,049,831	5,412,187	5,791,201	4,409,897	\$5,111,761
Integrated Public Safety Communication Fund	37110-425282; 429022 44085-425340; 429040;	11,932,812	13,385,239	14,086,281	11,477,059	\$13,054,881
Military Family Relief Fund	463050	719,015	1,171,780	420,230	1,473,605	\$1,505,760
Spinal Cord/Brain Injury Fund	53110-425388	<u>1,634,823</u>	<u>1,658,727</u>	<u>1,653,335</u>	<u>1,669,991</u>	\$1,714,158
<b>Total</b>		<b>\$279,251,127</b>	<b>\$299,933,084</b>	<b>\$311,606,729</b>	<b>\$274,082,507</b>	<b>\$296,290,249</b>

**DEPARTMENT OF NATURAL RESOURCES (DNR)**

**ABANDONED MINE LANDS**

IC 14-34-6-15

ACCT. NO. 40020-451011; 429660

REVENUE BASE: Civil penalties, cash bonds, bond pool fees, interest, and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties and interest may be used in two ways: (1) To supplement forfeited bonds for site reclamation of lands on which there has been surface mining activity after August 3, 1977; (2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000. Forfeited bonds may be used to reclaim only the site for which they were forfeited. Bond pool funds may be used only to reclaim sites indemnified by the bond pool. Cash bonds are held as surety for mine reclamation and cannot be spent. Cash bonds can be returned to the company when reclamation is complete, returned to the company when replaced by another form of surety, or forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2011	\$41,210
	FY 2012	\$457,816
	FY 2013	(\$4,387)*
	FY 2014	\$26,388
	FY 2015	\$14,600

\*Bond refunds exceeded revenue for FY 2013.

DISTRIBUTION: Post-1977 Abandoned Mine Reclamation Fund

**COAL MINING RECLAMATION**

IC 14-34-13, 14

ACCT. NO. 40220-420360; 425762

REVENUE BASE: Coal mining operators are assessed a fee of \$0.055 per ton of coal produced from a surface coal mine; and a fee of \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2011	\$1,524,015
	FY 2012	\$1,548,042
	FY 2013	\$1,557,432
	FY 2014	\$1,637,204
	FY 2015	\$1,622,138

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program

**DEPARTMENT OF NATURAL RESOURCES FEES**

IC 14-19-1,3; IC 14-23

FUND NO. 39310; 47300; 44570; 39745;  
61670; 39810; 39610; 39620

REVENUE BASE:	Admissions & Entrance Fees	\$9,173,792
	Camping & Cabins	15,167,878
	Timber Sales	3,145,089
	Leases	835,830
	Tree Seedling Sales	628,316
	Concessions/Other User Fees	<u>4,268,644</u>
	Total	\$33,219,549

ADMINISTRATION: Department of Natural Resources

REVENUE:

Fiscal Year	State Parks/ Reservoirs	Forestry	Fish & Wildlife	Snowmobile ORV
2011	\$21,923,900	\$4,027,284	\$489,379	\$14,542
2012	\$24,542,559	\$4,674,308	\$773,671	\$31,919
2013	\$24,304,069	\$4,590,306	\$819,120	\$39,167
2014	\$26,730,133	\$4,631,928	\$636,118	\$47,075
2015	\$27,901,326	\$4,764,027	\$518,708	\$35,488

DISTRIBUTION: Revenues collected are dedicated to the divisions above.

**INTEREST ON FLOOD CONTROL LOANS**

IC 14-28-5

ACCT. NO. 55020-429635

REVENUE BASE: Loans to municipalities are made from the Flood Control Revolving Fund for a period not to exceed ten years at an interest rate of 3% per year. A local unit of government may have no more than \$300,000 in outstanding loans under IC 14-28-5.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2011	\$22,680
	FY 2012	\$24,165
	FY 2013	\$20,784
	FY 2014	\$20,856
	FY 2015	\$17,678

DISTRIBUTION: Flood Control Revolving Fund

**LAND AND WATER RESOURCES FUND**

IC 14-29-4; 14-26-5-4; 14-26-2-23;  
14-27-7.5-10; 14-28-1-22; 14-28-26.5;  
14-29-3-2; 25-39-3-1; 14-25-10

ACCT. NO. 37510-425607  
through 431480;  
39745-425771

RATE: Permit Fee

Channel Construction \$100

Public Freshwater Lake Permit Fees \$100  
Any person wishing to alter the bed or shoreline of any public freshwater lake must obtain a permit from the DNR prior to construction.

Ditch Reconstruction Permit Fees \$25  
Any person wishing to construct, reconstruct, repair, or reclean a ditch or drain having a bottom depth lower than the normal water level of a freshwater lake of 10 acres or more and within one-half mile of the lake must obtain a permit from the DNR prior to construction.

Construction in a Floodway Permit Fees \$200, \$50, \$10  
Any person wishing to perform work within the floodway of any stream or river must obtain a permit from the DNR prior to construction.

Royalty Fees, Sand & Gravel Act \$50  
Any person wishing to take sand, gravel, stone, or other mineral substance from or under the bed of any navigable waterway is required to pay a royalty to the state for the material removed. A fee is required with each permit issued.

Permit to Mine Under Streams, Channels Act \$100

Water Well Drillers or Water Well Pump Installers \$100/\$25  
Any person wishing to be a licensed water well driller or pump installer must pass a competency exam and pay a fee for the exam.

Dam Inspection Review Fees \$100/\$200  
The Department shall make an inspection of a significant hazard structure or a low hazard structure and will charge the property owners for the inspections.

ADMINISTRATION: Division of Water

REVENUE:	FY 2011	\$750,153
	FY 2012	\$1,013,587
	FY 2013	\$592,030
	FY 2014	\$493,460
	FY 2015	\$629,196

DISTRIBUTION: Land and Water Resources Fund

## LEASE OF LAND ROYALTIES

IC 14-38-1

ACCT. NO. 12450-431401;  
38220-431451; 48686-431401; 61670-425456

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. For areas less than 640 acres, the royalty is not to exceed 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. For areas at least 640 acres, the royalty is to be at least 12½% of: all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are credited against future royalties.

ADMINISTRATION: Oil and Gas Division

REVENUE:	FY 2011	\$313,756
	FY 2012	\$287,431
	FY 2013	\$327,272
	FY 2014	\$262,131
	FY 2015	\$357,131

DISTRIBUTION: Proceeds are deposited in the proper fund of the appropriate division having custody or authority over the real property involved. Proceeds from royalties from minerals taken from beneath the Wabash River are deposited in the Wabash River Heritage Corridor Fund. Proceeds from royalties from all other rivers are deposited in the state General Fund. 10% is retained by Oil & Gas Division for administration.

## NATURAL RESOURCES LICENSES

IC 14-22

ACCT. NO. 39745-425457 through 425461;  
425474 through 425503; 425523; 423620;

RATE:

<u>Annual License</u>	<u>Resident</u>	<u>Nonresident</u>	<u>Code Cite</u>
Fishing	\$ 17.00	\$ 35.00	14-22-12-1 <sup>5</sup>
Hunting	17.00	80.00	14-22-12-1 <sup>5</sup>
5-day hunting	N/A	31.00	
Youth consolidated hunt/trap/fish	7.00	N/A	14-22-12-1 <sup>5</sup>
Youth hunting	N/A	17.00	14-22-12-1 <sup>5</sup>
Hunting and fishing	25.00	N/A	14-22-12-1 <sup>5</sup>
Trapping	17.00	140.00	14-22-12-1 <sup>5</sup>
Trout and salmon stamp	11.00	11.00	14-22-12-1 <sup>5</sup>
Deer hunting	24.00	150.00 <sup>2</sup>	14-22-12-1 <sup>5</sup>
Deer license bundle	65.00	295.00	
2nd and addl. bonus			
antlerless deer license	15.00	24.00	
Bonus county any legal weapon	24.00	150.00 <sup>2</sup>	14-22-12-1 <sup>5</sup>
Turkey	25.00	120.00 <sup>*1</sup>	14-22-12-1 <sup>5</sup>
Private shooting preserve	N/A	17.00	14-22-31-8 <sup>5</sup>
Migratory waterfowl stamp	6.75	6.75	14-22-7 <sup>5</sup>
Game bird habitat stamp	6.75	6.75 <sup>3</sup>	14-22-8 <sup>5</sup>
1-Day fishing <sup>4</sup>	9.00 <sup>4</sup>	9.00 <sup>4</sup>	14-22-12-1 <sup>5</sup>
7-Day fishing	N/A	20.00	14-22-12-1 <sup>5</sup>
Senior fishing	3.00 <sup>4</sup>	N/A	14-22-12-1 <sup>5</sup>
Senior fish for life	17.00 <sup>4</sup>	N/A	14-22-12-1 <sup>5</sup>
Voluntary annual senior fishing	3.00	N/A	14-22-12-1 <sup>5</sup>

Veterans with disabilities <sup>6</sup>	2.75	N/A 14-22-12-1.5
10-Yr Disabled veterans hunt/ fish <sup>6</sup>	27.50	N/A 14-22-12-1.5

1 \$4.00 goes to Game Bird Habitat. IC 14-22-12-2

2 \$40.00 goes to Game Bird Habitat; \$20.00 goes to Deer Research. IC 14-22-12-2,3

3 Total goes to Game Bird Habitat.

4 Includes trout/salmon stamp

5 Natural Resources Commission may set license fees above the minimum fees set in code.

6 Does not include deer or turkey.

\*May require a non-resident annual hunting license.

OTHER ANNUAL LICENSES: Annual licenses are required for the following activities (except falconry licenses, which are for three years):

	Resident	Non-Resident	Code Cite
Aquatic Weed Control	\$ 5	N/A	14-22-9-10
Fur Buyer	75	125	14-22-19-2
Breeder	15	N/A	14-22-20-1
Taxidermist	15	N/A	14-22-21-2
Shooting Preserve	100	N/A	14-22-31-2
Lake Michigan Commercial Fishing	3,000 <sup>1</sup>	N/A	14-22-14-10
Seines, per 100 yards	20	N/A	14-22-13-1
Nets - each	4	N/A	14-22-13-1
Mussel Harvest	100	N/A	14-22-17-3
Mussel Buyers	1,500	5,000	14-22-17-3
Bait Dealer	10	50	14-22-16-1
Roe Harvesters/Dealers	1,000	1,000	14-22-13-2.5
Scientific Collector	10	N/A	14-22-22-2
Ginseng dealer	100	N/A	14-31-3-8
Field Trial	10	N/A	14-22-24-2
Fish Stocking	3	N/A	14-22-27-2
Wild Animal Permit	10	N/A	14-22-26-4
Ohio River Commercial Fishing			
License and 10 Tags	125	N/A	14-22-13-2
Add'l Tags (Block of 10)	15	N/A	14-22-13-2
Falconry	60	N/A	14-22-23-3
Fishing Guide	100	N/A	14-22-15-2
Importation	5	N/A	14-22-25-3

<sup>1</sup>According to class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

\*DNR no longer issues mussel harvest or buyers licenses.

ADMINISTRATION: Fish and Wildlife Division

REVENUE:	FY 2011	\$17,134,295
	FY 2012	\$17,732,514
	FY 2013	\$18,492,734
	FY 2014	\$20,011,045
	FY 2015	\$19,508,800

DISTRIBUTION: Fish and Wildlife Fund

## NONGAME FUND

IC 6-8.1-9-4 Version A & IC14-22-34

ACCT. NO. 44710-464220;  
463270; 431415

REVENUE BASE: Indiana residents who file an individual income tax return may designate that either a specified amount or all of an overpayment of state income tax shall be paid to the Nongame Fund. The Nongame Fund is used for the protection, conservation, management, and identification of nongame and endangered species of wildlife, primarily through the acquisition of the natural habitat of the animals.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2011	\$381,181
	FY 2012	\$244,277
	FY 2013	\$424,964
	FY 2014	\$345,102
	FY 2015	\$321,710

DISTRIBUTION: Nongame Fund

## NURSERIES (PLANTS)

IC 14-24-10  
312 IAC 18-5

ACCT. NO. 35110-425434 through 425437

### REVENUE BASE:

Nursery Inspections: Annual renewals are \$50 for nursery stock dealers. For nursery stock dealers holding a valid nursery inspection certificate, the fee is \$20. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock.

Phytosanitary Certificates: Phytosanitary certificates are \$50 per certificate for federal and state certificates. State phytosanitary certificates, for holders of valid nursery inspection certificates or homeowners, are free. Fees for the re-issuance of federal or state phytosanitary certificates are either \$10 or \$50, depending on the nature of the re-issuance.

### REVENUE BASE:

Nursery Dealers, Inspection	\$186,143
Phytosanitary Certificates	\$133,100

ADMINISTRATION: Entomology and Pathology Division

REVENUE	FY 2011	\$280,716
	FY 2012	\$283,505
	FY 2013	\$290,604
	FY 2014	\$317,597
	FY 2015	\$319,243

DISTRIBUTION: Entomology and Plant Pathology Fund

## OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1; 9-18-2.5;  
9-29-5-44

ACCT. NO. 39610-425752; 39620-425750

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every three years. A duplicate certificate costs \$15, and a replacement decal is \$6. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first two certificates and \$10 for each additional. All revenue is dedicated to the DNR for enforcement, construction, and maintenance of vehicle trails. When the registration of an off-road vehicle or snowmobile expires after December 2013, the owner must register the vehicle or snowmobile with the Bureau of Motor Vehicles.

ADMINISTRATION: Department of Natural Resources  
Bureau of Motor Vehicles

REVENUE:	FY 2011	\$448,053
	FY 2012	\$435,183
	FY 2013	\$438,859
	FY 2014	\$596,807
	FY 2015	\$605,607

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

## OIL & GAS FEES and PENALTIES

IC 14-37-5; IC 14-37-13-3, IC 14-38  
312 IAC 16-3.5 (fees)

ACCT. NO. 32910-425731;  
451021; 38220-425730

REVENUE BASE: \$250 permit application fee to drill a well for oil and gas purposes or \$100 permit application fee to drill an exploratory test hole. Annual well permit fees are assessed on existing oil and gas wells.

RATE: Annual well permit fees

<u>Number of Wells Operated</u>	<u>Fee*</u>
1	\$150
2-5	\$300
6-25	\$750
26-100	\$1,500
>100	\$1,500 plus \$15 per well in excess of 100

Civil penalties of up to \$10,000 for each day the violation of the oil and gas law occurs.

\* If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on 11/1 of a year, the fee is reduced 75%, but shall not be less than \$50.

ADMINISTRATION: Division of Oil & Gas

REVENUE:	<u>Annual Permit Fees</u>	<u>Drilling permit fees</u>	<u>Penalties</u>
FY 2011	\$230,655	\$106,350	\$37,574
FY 2012	\$222,990	\$69,786	\$35,780
FY 2013	\$221,385	\$109,575	\$56,472
FY 2014	\$216,615	\$112,340	\$78,040
FY 2015	\$213,910	\$65,755	\$61,613

DISTRIBUTION: Oil and Gas Environmental Fund

### **PASSENGERS-FOR-HIRE INSPECTION FEE**

IC14-15-6-3

ACCT. NO. 39720-425672

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

Inspections	Dockside	Dry Dock
All watercraft, except sailboats, carrying six or fewer passengers for hire on:		
1. Navigable waters of the state	\$50	\$75
2. Inland waters of the state	30	30
All watercraft, except sailboats, carrying more than six passengers for hire on:		
3. Inland waters of the state	75	100
All watercraft propelled primarily by sail which carry passengers for hire on:		
4. Navigable or inland waters of the state	50	75

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2011	\$6,307
	FY 2012	\$5,855
	FY 2013	\$5,595
	FY 2014	\$5,985
	FY 2015	\$5,570

DISTRIBUTION: Law Enforcement for administrative purposes

### **SPORTSMAN'S BENEVOLENCE**

IC 14-9-5-4; IC 14-22-12-1(c)

ACCT. NO. 43923-431438; 463060

REVENUE BASE: Revenue generated from the sale of sportsman's benevolence pins and voluntary donations to assist with the cost of processing donated wild game to feed the state's hungry.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2011	\$17,281
	FY 2012	\$6,281
	FY 2013	\$630
	FY 2014	\$294
	FY 2015	\$261

DISTRIBUTION: Indiana Sportman's Benevolence Account within the fund for the Division of Law Enforcement.

**TIMBER BUYERS**

IC 14-23; 25-36.5-1-7

ACCT. NO. 39810-425614

REVENUE BASE: Any person engaged in the business of buying timber for sawing into lumber, for processing or resale, must file a bond and obtain a registration certificate. The annual cost of the certificate and first agent is \$125. There is a minimum fee of \$10 for each additional agent.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

REVENUE:	FY 2011	\$87,560
	FY 2012	\$91,236
	FY 2013	\$85,845
	FY 2014	\$61,453
	FY 2015	\$75,775

DISTRIBUTION: Forestry administrative purposes

**WATER PENALTY**

IC 14-25.5-3, 4

ACCT. NO. 37520-451021

REVENUE BASE: The Department may issue a civil penalty of not more than \$10,000 for each day a violation of the water rights law occurs.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2011	-0-
	FY 2012	\$600
	FY 2013	-0-
	FY 2014	-0-
	FY 2015	-0-

DISTRIBUTION: Water Environmental Fund

**WATER RESOURCES**

IC 14-25-2

ACCT. NO. 39510-431481

REVENUE BASE: The Department of Natural Resources is authorized to sell water from the water supply storage in certain reservoirs. Revenue is deposited in a fund used for the planning and development of new reservoirs, maintenance or improvement of existing reservoirs, watershed protection, river enhancement, the investigation of water resource availability, and water supply needs. A flat fee of \$33 per million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2011	\$280,267
	FY 2012	\$261,843
	FY 2013	\$290,111
	FY 2014	\$289,386
	FY 2015	\$287,040

DISTRIBUTION: Water Resources Development Fund

**PROFESSIONAL LICENSING AGENCY**

**ACCOUNTANTS**

IC 25-2.1	ACCT. NO. 12190-426010;
872 IAC 1-1-10; 10.5	47355-451130

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:	Issuance	
	1 <sup>st</sup> year of cycle	\$85*
	2 <sup>nd</sup> year of cycle	\$60*
	3 <sup>rd</sup> year of cycle	\$35*
	Renewal every 3 years	\$105**
	Permits for firms (3 years)	\$30
	Reciprocity	\$75
	Transfer of grades	\$75
	Restoration of expired certificate/permit	\$155***
	Verification	\$25

\*Includes \$10 investigative fund fee  
 \*\*Includes \$30 investigative fund fee  
 \*\*\*Renewal fee plus \$50 late penalty fee

ADMINISTRATION: Professional Licensing Agency  
 (Board of Accountancy)

REVENUE:	<u>Licenses</u>	<u>Investigative Fund</u>
FY 2011	\$ 53,765	\$ 19,525
FY 2012	\$819,085	\$292,810
FY 2013	\$287,790	\$ 79,250
FY 2014	\$ 71,645	\$ 6,670
FY 2015	\$756,582	\$286,489

DISTRIBUTION: General Fund, Accountant Investigative Fund

**ACUPUNCTURISTS**

IC 25-2.5	ACCT. NO. 12340-426020
844 IAC 13-2-4, 6	

REVENUE BASE: Licensing fees for acupuncturists and professional acupuncturists. Licensed professional acupuncturists are primarily licensed as chiropractors, dentists, or podiatrists and have at least 200 approved acupuncture hours.

RATE: Initial application/Affiliated Professional	\$150
Renewal (biennial)	\$100
Professional License Renewal (biennial)	\$100*
ADS Cert./Renewal/Acupuncture Detox. Specialist (biennial)	\$10/\$20/\$20
Late renewal (up to 3 years)	\$150**
Reinstatement (after 3 years)	\$250***
Verification/Duplicate	\$10

\*Plus renewal fee

\*\*Renewal fee plus \$50 late penalty fee

\*\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2011	\$14,390
	FY 2012	\$11,460
	FY 2013	\$16,030
	FY 2014	\$12,310
	FY 2015	\$17,230

DISTRIBUTION: General Fund

### ARCHITECTS & LANDSCAPE ARCHITECTS

IC 25-4 ACCT. NO. 12210-426040; 426045  
804 IAC 1.1-3-1.1 18010-426048

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE: Initial application	\$150
Biennial renewal (12/1 of odd-numbered year)	\$100
Late renewal (up to 3 years)	\$170*
Reinstatement after 3 or more years	\$340**
Reciprocity w/ NCARB or CLARB record	\$200
Reciprocity w/o NCARB or CLARB record	\$500
Proctoring fee	\$75
Duplicate wall certificate	\$10
Investigation fund fee	\$20

\*Includes investigation fee

\*\*Renewal fee plus initial application fee, twice investigation fee, and \$50 late renewal fee

ADMINISTRATION: Professional Licensing Agency  
(Board of Registration for Architects & Landscape Architects)

REVENUE:	<u>Licenses</u>	<u>Investigative Fund</u>
	FY 2011	\$ 54,204
	FY 2012	\$394,810
	FY 2013	\$ 57,880
	FY 2014	\$410,464
	FY 2015	\$52,580
		N/A
		N/A
		\$ 2,540
		\$73,540
		\$5,300

DISTRIBUTION: General Fund

## ATHLETIC TRAINERS

IC 25-5.1  
898 IAC 1-3-1

ACCT. NO. 12220-426050

REVENUE BASE: Licensing fees for athletic trainers.

RATE:	Initial application	\$ 55
	Biennial renewal	\$ 50
	Late renewal (up to 3 years)	\$100*
	Reinstatement (after 3 years)	\$105**
	Temporary permit	\$ 25
	Verification/duplicate	\$ 10 each

\*Includes \$50 late renewal

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Indiana Athletic Trainers Board)

REVENUE:	FY 2011	\$55,755
	FY 2012	\$10,075
	FY 2013	\$65,189
	FY 2014	\$12,005
	FY 2015	\$74,756

DISTRIBUTION: General Fund

## AUCTIONEERS

IC 25-6.1  
812 IAC 1-1-35

ACCT. NO. 12380-426060

REVENUE BASE: The revenue base consists of initial/renewal license fees. In addition, a surcharge is included in the license fee as self-insurance. If the Auctioneers Recovery Fund goes below \$360,000, an additional surcharge is assessed based on statutory formula to maintain the fund at approximately \$400,000.

RATE:	Initial application/renewal (quadrennial)-- Auctioneer, auction house & company	\$70
	Reciprocal license	\$70
	Application for temporary permit	\$25
	Examination/re-examination as auctioneer	\$35
	Certificate of license/ restoration/duplicate license and pocket card	\$5
	Late renewal (up to 4 years)	\$120*
	Reinstatement (after 4 years)	\$140**

\*Renewal fee plus \$50 late penalty fee

\*\*Renewal fee plus Initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Auctioneers Commission)

REVENUE:	FY 2011	\$23,450
	FY 2012	\$251,160
	FY 2013	\$36,907
	FY 2014	\$21,490
	FY 2015	\$25,455

DISTRIBUTION: General Fund

### BARBERS

IC 25-8 ACCT. NO. 12370-426070; 426071  
820 IAC 8-5

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE:	Initial application/renewal:	
	School (2 years)	\$300
	Barber license	\$40
	Instructor license	\$40
	Duplicate pocket license/Wall certificate	\$10
	Individual license late renewal (up to 3 yrs)	\$90*
	Individual license reinstatement (after 3 years)	\$80**
	Temporary work permit	\$10
	Provisional license (not to exceed 2 yrs)	^

\*Renewal fee plus \$50 late penalty

\*\*Renewal fee plus initial application fee

^Authorized but not yet established by Board

ADMINISTRATION: Professional Licensing Agency  
(State Board of Cosmetology and Barber Examiners)

NOTE: Barbers were placed with cosmetologists and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010.

As of 7/1/2013, barber shop licensing fees are no longer deposited into Account. 12370. The fees for barber shops are now included under Beauty Culture Salons and deposited in Acct. 12390.

REVENUE:	FY 2011	\$79,457
	FY 2012	\$60,087
	FY 2013	\$70,887
	FY 2014	\$74,104
	FY 2015	\$46,241

DISTRIBUTION: General Fund

### BEAUTY CULTURE

IC 25-8 ACCT. NO. 12390-426100; 426110  
820 IAC 7-1-1, 3

REVENUE BASE: Licensing fees for beauty culture schools; beauty culture, esthetic, electrology and manicurist salons; beauty culture, esthetic, and electrology instructors; and master cosmetologists, cosmetologists, estheticians, electrologists, and manicurists.

RATE: Initial application/renewal for individual (by exam) or salon	\$40
Issuance/renewal for school (pre-licensing)	\$400
Individual license late renewal (up to 3 years)	\$90*
Individual license reinstatement (after 3 years)	\$80**
Duplicate pocket card	\$10
Limited temp permit	\$50
License for tanning facility (new facility/renewal)	\$200
Provisional license (not to exceed 2 years)	^

\*Renewal fee plus \$50 late penalty  
 \*\*Renewal fee plus initial application fee  
 ^Authorized but not yet established by Board

ADMINISTRATION: Professional Licensing Agency  
 (Board of Cosmetology and Barber Examiners)

NOTE: Cosmetologists were combined with barbers and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010. P.L. 170-2013 established the Cosmetology and Barber Examiners Compliance Fund. As of June 30, 2014, the accounts for the compliance fund have been established, although compliance fee revenue has not yet been deposited. Revenue in the Compliance Fund will not revert to the General Fund at the end of a state fiscal year, but will be retained for the funding of investigations by the Board of alleged violations.

REVENUE: FY 2011	\$904,027
FY 2012	\$972,958
FY 2013	\$846,746
FY 2014	\$977,021
FY 2015	\$967,713

DISTRIBUTION: General Fund

**CHIROPRACTORS**

IC 25-10 ACCT. NO. 12340-426090  
 846 IAC 1-4-7

REVENUE BASE: Licensing fees for chiropractors.

RATE: Initial application/endorsement/renewal (biennial)	\$100
Late renewal (up to 3 yrs)	\$150*
Reinstatement (after 3 years)	\$115**
Temporary permit	\$50
Verification/duplicate	\$10 ea

\*Renewal fee plus \$50 late fee  
 \*\*Renewal fee plus \$15

ADMINISTRATION: Professional Licensing Agency  
 (Board of Chiropractic Examiners)

REVENUE: FY 2011	\$57,837
FY 2012	\$102,765
FY 2013	\$42,387
FY 2014	\$96,785
FY 2015	\$52,950

DISTRIBUTION: General Fund

## DENTISTS

IC 25-14  
828 IAC 0.5-2; 1-5-5

ACCT. NO. 12230-426210;  
30810-451150

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

RATE: Initial application/endorsement/reinstatement/instructor	\$250
Biennial renewal	\$100
Late renewal (up to 3 years)	\$150*
Reinstatement (after 3 years)	\$350**
Intern permit application	\$100
Intern permit renewal (annual)	\$50
Corporation application	\$25
Corporation renewal (biennial)	\$20
Verification/duplicate	\$10
Instructor renewal (annual, expires 3/1)	\$50
Instructor's permits for GADS/LPCS	\$50
Instructor renewal GADS/LPCS	\$25
Anesthesia, sedation permit/renewal (biennial)	\$50
Registration for add'l office to administer anesthesia, sedation	\$25
Mobile dental facilities:	
Application	\$200
Registration renewal	\$100
Continuing education sponsor fee/Study club application/ Organization/Individual application	\$250
Compliance fee	\$20

\*Renewal fee plus \$50 penalty

\*\*Initial application fee plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(State Board of Dentistry)

REVENUE:	<u>License Fees</u>	<u>Compliance Fees*</u>
FY 2011	\$ 69,617	n/a
FY 2012	\$458,352	\$ 63,825
FY 2013	\$ 60,318	\$ 72,700
FY 2014	\$467,220	\$208,530
FY 2015	\$60,130	\$16,950

\*Established by P.L. 103-2011 and consists of fines and civil penalties from violations and a compliance fee of \$20 under IC 25-13-1-8, as established by P.L. 264-2013 (SEA 590). Both Dentist and Dental Hygienist totals are included.

DISTRIBUTION: General Fund; Dental Compliance Fund

## DENTAL HYGIENISTS

IC 25-13  
828 IAC 0.5-2-4; 1-5-4

ACCT. NO. 12230-426120

REVENUE BASE: Licensing fees for dental hygienists and dental hygienist interns.

RATE:	Initial application/endorsement/reinstatement	\$100
	Biennial Renewal	\$50
	Late renewal(up to 3 years)	\$100*
	Late renewal/reinstatement (after 3 years)	\$150**
	Intern permit	\$50
	Intern permit renewal	\$25
	Anesthetic permit/renewal	\$25
	Verification/duplicate	\$10
	Compliance fee	\$20**

\*Initial application fee plus renewal fee

\*\*Included in dentist revenue totals

ADMINISTRATION: Professional Licensing Agency  
(State Board of Dentistry)

REVENUE:	FY 2011	\$34,495
	FY 2012	\$286,775
	FY 2013	\$37,000
	FY 2014	\$305,995
	FY 2015	\$32,610

DISTRIBUTION: General Fund; Dental Compliance Fund

### DIETITIANS

IC 25-14.5  
830 IAC 1-4-1

ACCT. NO. 11400-426140

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Initial application/endorsement/renewal (biennial)	\$20
	Late renewal (up to 3 years)	\$70*
	Renewal (after 3 years)	\$40**
	Verification/duplicate	\$10

\*Renewal fee plus \$50 penalty

\*\*Initial application plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(Indiana Dietitians Certification Board)

REVENUE:	FY 2011	\$25,930
	FY 2012	\$2,365
	FY 2013	\$27,460
	FY 2014	\$2,400
	FY 2015	\$28,788

DISTRIBUTION: General Fund

### DIRECT ENTRY MIDWIVES

IC 25-23.4

REVENUE BASE: Certification of persons wishing to practice as a certified direct entry midwife under the credentials of the North American Registry of Midwives. Persons practicing as a certified nurse midwife do not require a direct entry midwife certification to practice.



RATE:	Initial application/renewal (director/home)	\$50
	Intern initial application/renewal	\$25
	Reciprocity (director)	\$50
	Examination (by Board)	\$50
	Application/renewal for courtesy card	\$150
	Late renewal (less than 3 years)	\$100*
	Late renewal/reinstatement (after 3 years)	\$100**
	Annual report/dupl. pocket card/verification	\$10
	Education fund***	\$ 5
	Cemetery registration fee	\$100

\*Renewal fee plus \$50 penalty

\*\*Renewal fee plus initial application fee

---As of December 2014, no longer includes funeral director renewals.

ADMINISTRATION: Professional Licensing Agency  
(Board of Funeral and Cemetery Service)

REVENUE:	<u>Funeral Board</u>	<u>Education Fund</u>
FY 2011	\$128,401	\$12,450
FY 2012	\$20,422	\$945
FY 2013	\$155,504	\$12,725
FY 2014	\$35,440	\$930
FY 2015	\$155,065	\$4,645

DISTRIBUTION: General Fund, Education Fund

**GENETIC COUNSELORS**

IC 25-17.3

ACCT. NO. 12340-426407

844 IAC 14-3-1; 14-4-2

REVENUE BASE: Licensing fees for genetic counselors (estimates likelihood of the possibility of birth defects of inherited or genetic origin).

RATE:	Initial application for permanent license	\$40
	Application for temporary license	\$10
	Renewal fee (biennial)	\$30
	Late renewal (up to 3 years)	\$80*
	Late renewal (over 3 years)	\$70**

\*Renewal fee plus \$50 late penalty

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Medical Licensing Board)

REVENUE:	FY 2011	\$1,420
	FY 2012	\$1,700
	FY 2013	\$570
	FY 2014	\$1,780
	FY 2015	\$1,460

DISTRIBUTION: General Fund

## HEALTH FACILITY ADMINISTRATORS

IC 25-19  
840 IAC 1-3-2

ACCT. NO. 12200-426170

REVENUE BASE: Licensing fees for health facility administrators.

RATE:	Initial application/endorsement/renewal (biennial)	\$100
	Application to repeat jurisprudence exam	\$100
	Application to repeat national exam	\$50
	Late renewal (up to 3 years)	\$150*
	Late renewal (after 3 years)	\$200**
	Provisional license	\$100
	Temporary permit/preceptor certificate	\$50
	Verification/duplicate	\$10
	Applic. for continuing sponsorship/renewal (annual)	\$100

\*Renewal fee plus \$50 late penalty

\*\*Renewal fee plus initial application

ADMINISTRATION: Professional Licensing Agency  
(Board of Health Facilities Administrators)

REVENUE:	FY 2011	\$154,210
	FY 2012	\$43,253
	FY 2013	\$148,650
	FY 2014	\$43,810
	FY 2015	\$147,181

DISTRIBUTION: General Fund

## HEARING AID DEALERS

IC 25-20  
844 IAC 9-1-1

ACCT. NO. 12890-426180

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Initial application	\$60
	Biennial renewal	\$40
	Student hearing aid dealer permit/renewal	\$20
	Verification/duplicate	\$10
	Late renewal (up to 3 years)	\$90*
	Late renewal (after 3 years)	\$100**

\*Renewal fee plus \$50 penalty fee

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Committee of Hearing Aid Dealer Examiners)

REVENUE:	FY 2011	\$6,515
	FY 2012	\$11,300
	FY 2013	\$8,361
	FY 2014	\$17,914
	FY 2015	\$9,080

DISTRIBUTION: General Fund

## HOME INSPECTORS

IC 25-20.2  
878 IAC 1-3-1

ACCT. NO. 11870-426011

REVENUE BASE: Licensing fees for persons that conduct home inspections for compensation.

RATE: Initial application	\$450
Renewal (biennial)	\$400
Late renewal (up to 3 years)	\$450*
Reinstatement	\$400
Continuing education sponsor application/renewal (biennial)	\$500
Prelicense course provider application/renewal (biennial)	\$500
Verification/Duplication	\$10

\*Renewal fee plus \$50 penalty fee

ADMINISTRATION: Professional Licensing Agency  
(Home Inspectors Licensing Board)

REVENUE:	FY 2011	\$31,200
	FY 2012	\$244,750
	FY 2013	\$35,250
	FY 2014	\$293,345
	FY 2015	\$62,303

DISTRIBUTION: General Fund

## INTERIOR DESIGNERS

IC 25-20.7

ACCT. NO. 13056-426408

REVENUE BASE: Persons practicing interior design.

RATE: Initial registration/biennial renewal	\$100
Restoration	\$100

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2011	\$6,500
	FY 2012	\$26,800
	FY 2013	\$8,100
	FY 2014	\$23,500
	FY 2015	\$9,100

DISTRIBUTION: General Fund

## MANUFACTURED HOME INSTALLERS

IC 25-23.7  
879 IAC 1-4-1

ACCT. NO. 11880-426220

REVENUE BASE: Licensing fees for persons that install manufactured homes for occupancy as single-family dwellings.

RATE: Initial application	\$150
Renewal (quadrennial)	\$50
Late renewal (up to 3 years)	\$100*
Late renewal (over 3 years)	\$200**
Wall certificate/Duplicate/replacement	\$25
Verification/pocket card	\$10

\*Renewal fee plus \$50 late penalty

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Manufactured Home Installers Board)

REVENUE: FY 2011	\$1,800
FY 2012	\$550
FY 2013	\$7,400
FY 2014	\$900
FY 2015	\$550

DISTRIBUTION: General Fund

### MASSAGE THERAPISTS

IC 25-21.8

ACCT. NO. 13055-426403

847 IAC 2-1-1

REVENUE BASE: Certification fees for persons qualified to practice massage therapy. Certifications expire May 15 of the fourth year after issue.

RATE: Initial application	\$100
Renewal (quadrennial)	\$150
Late renewal (up to 3 years)	\$200*
Late renewal (over 3 years)	\$250**
Verification	\$10

\*Renewal fee plus \$50 penalty

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Board of Massage Therapy)

REVENUE: FY 2011	\$40,903
FY 2012	\$40,220
FY 2013	\$537,750
FY 2014	\$68,430
FY 2015	\$48,850

DISTRIBUTION: General Fund

### MEDICAL LICENSING

IC 25-22.5

ACCT. NO. 12340-426230

844 IAC 4-2-2

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE:	Initial application/endorsement	\$250
	Endorsement out-of-state	\$10
	Biennial renewal	\$200
	Late renewal (up to 3 years)	\$250*
	Late renewal (over 3 years)	\$450**
	Temporary medical permit	\$100
	Temporary medical permit renewal	\$50
	Verification/duplicate	\$10

\*Renewal fee plus \$50 penalty

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Medical Licensing Board)

REVENUE:	FY 2011	\$5,058,980
	FY 2012	\$1,128,528
	FY 2013*	\$712,381
	FY 2014	\$5,631,396
	FY 2015	\$684,107

\*The PLA, under the approval of the Medical Licensing Board, extended the physician license renewal deadline of 6/30/2013 to 10/31/2013.

DISTRIBUTION: General Fund

### NURSES

IC 25-23 ACCT. NO. 12280-426240; 426241;  
848 IAC 1-1-14; 3-5-1; 5-3-1 17130-426430

REVENUE BASE: Licensing fees for registered nurses, licensed practical nurses, nurse midwives, and advanced practice nurses.

RATE:	RN/LPN initial application/endorsement	\$50
	Biennial renewal	\$50*
	Nurse-midwife limited license:	
	Application/renewal (biennial)	\$50
	APN prescriptive authority application	\$50
	APN biennial renewal	\$10
	Late renewal	\$100**
	CSR	\$60
	Filing/updating multistate licensure privilege form	\$25
	Endorsement out-of-state/temp/dup permit	\$10

\*25% goes to the Impaired Nurses Program.

\*\*Renewal fee plus \$50 penalty fee (up to 3 years);  
renewal fee plus initial application fee (more than 3 years)

ADMINISTRATION: Professional Licensing Agency  
(Indiana State Board of Nursing)

REVENUE:	<u>Nurses Board</u>	<u>Impaired Nurses</u>
FY 2011	\$1,497,802	\$489,025
FY 2012	\$4,027,237	\$1,332,146
FY 2013	\$1,517,724	\$538,883
FY 2014	\$4,289,449	\$1,442,299
FY 2015	\$1,522,366	\$496,998

DISTRIBUTION: General Fund

**OCCUPATIONAL THERAPISTS**

IC 25-23.5 ACCT. NO. 12340-426250; 426251  
 844 IAC 10-2-2

REVENUE BASE: Licensing fees for occupational therapists and certification fees for occupational therapy assistants. Exceptions include persons practicing occupational therapy (O.T.) in a supervised course in O.T. sanctioned by the MLB and an occupational therapist assistant acting under supervision of a licensed occupational therapist.

RATE: Initial application (O.T.)	\$100
Biennial renewal	\$100
Late renewal (up to 3 years)	\$150*
Late renewal (over 3 years)	\$200**
Temporary permit	\$50
Verification/duplicate	\$10

\*Renewal fee plus \$50 late penalty  
 \*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
 (Occupational Therapists Committee)

REVENUE: FY 2011	\$425,025
FY 2012	\$60,580
FY 2013	\$482,290
FY 2014	\$53,545
FY 2015	\$522,793

DISTRIBUTION: General Fund

## OPTOMETRISTS

IC 25-24  
852 IAC 1-10-1, 2

ACCT. NO. 12320-426260; 426261

REVENUE BASE: Licensing fees for optometrists.

RATE:	Initial application/endorsement	\$200
	Biennial renewal (April 1 of even years)	\$100
	Inactive license renewal (biennial)	\$50
	IU support fee	\$34
	Late renewal (up to 3 years)	\$150*
	Late renewal (over 3 years)	\$300**
	Reinstatement of inactive license	\$50
	Verification/duplicate	\$10
	Legend drug certificate issuance/renewal	\$20

\*Renewal fee plus \$50 late penalty

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Indiana Optometry Board)

REVENUE:	FY 2011	\$11,351
	FY 2012	\$186,987
	FY 2013	\$21,430
	FY 2014	\$187,654
	FY 2015	\$17,436

DISTRIBUTION: General Fund

## PHARMACISTS

IC 25-26; 35-48  
856 IAC 1-27-1; 1-39-7;  
2-3-9; 3-2-2

ACCT. NO. 12300-426270;  
426280; 426290; 426420;  
17350-426440

REVENUE BASE: Licensing fees for pharmacists, pharmacist interns/externs, and pharmacies.

RATE:	<u>Pharmacists</u>	
	Initial application	\$100
	License by reciprocity	\$100
	Renewal (biennial)	\$160*
	Jurisprudence/practical re-examination	\$25
	Intern, extern initial permit/renewal	\$10
	Wall certificate	\$10
	Pharm. tech. application/biennial renewal	\$25
	Late renewal (up to three years)	\$210**
	Late renewal (after 3 years)	\$260***
	Cert. of qualifications, grades, or registration to another state	\$10
	Compilation of pharmacy laws	<u>\$10</u>
	<u>Pharmacies</u>	
	Initial application	\$100
	Pharmacy renewal (biennial)	\$200
	Change of ownership/Location/Remodel	\$50

Initial store permit (out-of-state) \$100

Controlled Substance Registration

Practitioner application/renewal \$60  
Distributor application/renewal \$100  
Manufacturer application/renewal \$100  
Dispense, research, instructional, chemical analysis \$100

Wholesale Legend Drug Distributors

License/renewal (biennial) \$100

Home Medical Equipment

Initial application \$150  
Renewal (biennial) \$200

\*Includes an annual \$5 fee for the Impaired Pharmacist Fund.

\*\*Renewal fee plus \$50 penalty

\*\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Indiana Board of Pharmacy)

REVENUE:	<u>Pharmacy Board</u>	<u>Impaired Pharmacists</u>
FY 2011	\$1,477,662	\$ 39,091
FY 2012	\$2,900,026	\$223,002
FY 2013	\$ 690,018	\$ 28,083
FY 2014	\$2,230,622	\$228,736
FY 2015	\$ 613,825	\$ 37,632

DISTRIBUTION: General Fund

**PHYSICAL THERAPISTS**

IC 25-27 ACCT. NO. 12340-426300; 426310  
844 IAC 6-2-2

REVENUE BASE: Licensing fees for physical therapists and physical therapist's assistants.

RATE: Initial application/Biennial renewal \$100  
Late renewal (up to 3 years) \$150\*  
Late renewal (over 3 years) \$200\*\*  
Application to repeat national exam \$50  
Temporary permit \$50  
Verification/duplicate \$10

\*Renewal fee plus \$50 penalty

\*\*Initial application fee plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(Indiana Physical Therapy Committee)

REVENUE:	FY 2011	\$220,410
	FY 2012	\$752,025
	FY 2013	\$228,190
	FY 2014	\$649,605
	FY 2015	\$292,040

DISTRIBUTION: General Fund

### PHYSICIAN ASSISTANTS

IC 25-27.5  
844 IAC 2.2-2-8

ACCT. NO. 12270-426211

REVENUE BASE: Licensing fees for physician assistants.

RATE:	Initial application	\$100
	Biennial renewal	\$50
	Supervising physician renewal/change	\$50
	Temporary permit	\$50
	Verification/duplicate	\$10
	Late renewal (up to 3 years)	\$100*
	Late renewal (after 3 years)	\$150**

\*Renewal fee plus \$50 penalty

\*\*Initial application fee plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(Physician Assistants Committee)

REVENUE:	FY 2011	\$31,965
	FY 2012	\$68,975
	FY 2013	\$38,745
	FY 2014	\$80,416
	FY 2015	\$49,580

DISTRIBUTION: General Fund

### PLUMBERS

IC 25-28.5  
860 IAC 1-1-2.1, 1-1-8 ,2-1-6

ACCT. NO. 12360-426320;  
32410-426321

REVENUE BASE: Persons engaged in the business of plumbing.

RATE:	Initial application:	
	Journeyman (even/odd year)	\$30/15*
	Contractor (even/odd year)	\$100/50*
	Corporation (even/odd year)	\$100/50*
	Temporary contractor (6 months)	\$25*
	Apprentice registration	\$10
	Biennial renewal:	
	Journeyman	\$30/\$100***
	Contractor	\$100/\$200***
	Corporation	\$100/\$200***
	Apprentice	\$10
	Examination:	
	Contractor	\$50

Journeyman	\$30
Late renewal penalty (up to 3 years)	\$50**
Late renewal (after 3 years)	Initial plus renewal fees

\*plus Recovery Fund surcharge

\*\*plus renewal fee

\*\*\*If renewal is received after March 1 of the next even-numbered year following expiration and not later than December 31 of the next odd-numbered year following expiration, applicants are charged these reinstatement fees in addition to applicable renewal fees.

If the Plumbing Recovery Fund (PRF) goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000. If the PRF exceeds \$550,000 at the end of a state fiscal year, the amount in excess of \$550,000 reverts to the state General Fund.

ADMINISTRATION: Professional Licensing Agency  
(Plumbing Commission)

REVENUE:	FY 2011	\$61,117
	FY 2012	\$581,581
	FY 2013	\$57,885
	FY 2014	\$563,351
	FY 2015	\$50,680

DISTRIBUTION: General Fund, Plumbing Recovery Fund

### PODIATRISTS

IC 25-29 ACCT. NO. 12340-426330  
845 IAC 1-6-9

REVENUE BASE: Licensing fees for podiatrists.

RATE:	Initial application/endorsement	\$150
	Renewal (biennial)	\$100
	Late renewal penalty (up to 3 years)	\$150*
	Late renewal (after 3 years)	\$250**
	Corporation application	\$25
	Corporation renewal	\$20
	Temporary permit/limited license	\$50
	Verification/duplicate	\$10

\*Renewal fee plus \$50 late penalty fee

\*\*Initial application plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(Board of Podiatric Medicine)

REVENUE:	FY 2011	\$38,980
	FY 2012	\$10,585
	FY 2013	\$41,010
	FY 2014	\$12,202
	FY 2015	\$44,520

DISTRIBUTION: General Fund

## PRIVATE INVESTIGATORS

IC 25-30  
874 IAC 2-1-1

ACCT. NO. 16410-426340; 426341

REVENUE BASE: Licensing fees paid by private investigator and security guard firms.

RATE: Initial application/renewal (years 1-3 of 4-year cycle)	\$300
Issuance (in year 4 of 4-year cycle)	\$150
Employee identification card	\$5-10
Late renewal (up to 3 years)	\$350
Late renewal (after 3 years)	\$600

ADMINISTRATION: Professional Licensing Agency  
(Private Investigator and Security Guard Licensing Board)

REVENUE: FY 2011	\$21,750
FY 2012	\$238,665
FY 2013	\$38,150
FY 2014	\$28,970
FY 2015	\$22,400

DISTRIBUTION: General Fund

## PSYCHOLOGISTS

IC 25-33  
868 IAC 1.1-12-1.5

ACCT. NO. 12350-426360

REVENUE BASE: Licensing fees for psychologists and professional psychology corporations.

RATE:	<u>Certificate to Practice Psychology</u>	
	Initial application for license	\$100
	Biennial renewal/limited license renewal	\$100
	Late renewal (up to 3 years)	\$150*
	Late renewal (after 3 years)	\$200**
	Application to repeat jurisprudence exam	\$75
	Application to repeat national exam	\$50
	Temporary permit to practice	\$50
	Endorsement as health service provider in psychology	\$100
	Corporation application	\$25
	Corporation renewal (biennial)	\$20
	Verification/duplicate	\$10
	<u>Additional Exam Time for ESL</u>	
	Double time	\$100
	Time and one-half	\$75
	Extra one-half hour	\$50

\*Renewal fee plus \$50 late penalty

\*\*Initial application plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(State Psychologists Board)

REVENUE:	FY 2011	\$162,984
	FY 2012	\$55,651
	FY 2013	\$163,770
	FY 2014	\$56,100
	FY 2015	\$159,060

DISTRIBUTION: General Fund

**REAL ESTATE APPRAISERS**

IC 25-34.1  
876 IAC 3-2-7  
877 IAC 1-1-1

ACCT. NO. 16510-426030;  
47350-426032; 451140

REVENUE BASE: Licensing and certification fees for real estate, trainee, residential, and general appraisers. Licensees are not subject to the Real Estate Recovery Fund surcharge imposed by the Real Estate Commission on sales persons, brokers, or corporations.

RATE:	Examination/Reciprocity:	
	Initial application	\$100
	Issuance: odd/even	**\$150/190
	Trainee	***\$110
	Renewal	**\$190
	Trainee upgrade	\$25
	Temporary permit (1 year)	\$150
	Verification/duplicate	\$10
	Regis./renewal/appraisal management companies	\$500
	Late renewal penalty (up to 3 years)	\$50*
	Late renewal (after 3 years)	Initial issuance plus renewal fee

\*plus renewal fee

\*\*Includes federal registration and state investigative fund fees.

\*\*\*Includes \$10 state investigative fund fee.

ADMINISTRATION: Professional Licensing Agency,  
(Real Estate Appraisers Licensure and Certification Board)

REVENUE:	License Fees	Investigative Fund	Management Companies
FY 2011	\$152,819	\$ 87,826	\$ 64,800
FY 2012	\$241,543	\$ 47,352	\$ 19,000
FY 2013	\$140,708	\$ 83,572	\$ 36,000
FY 2014	\$239,776	\$151,620	\$13,000
FY 2015	\$150,211	\$61,803	\$32,500

DISTRIBUTION: General Fund; Real Estate Investigative Fund;  
Attorney General

## REALTORS

IC 25-34.1  
876 IAC 5-3-1

ACCT. NO. 12430-426370; 426371

REVENUE BASE: Licensing fee paid by realtors.

RATE: Initial Application/Renewal (broker license)	\$50
Reassignment of license/Activation of inactive license	\$10
Initial application Continuing Education Sponser	\$50
Initial application/Renewal for continuing education course instructor permit	\$10
Initial application/Renewal for real estate (prelicensing) school permit	\$50
Application/Renewal for prelicensing course instructor permit	\$10
Investigative fund	\$10
Late renewal	\$100

If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000. (IC 25-34.1-7-2)

NOTE: New rates effective July 1, 2014.

ADMINISTRATION: Professional Licensing Agency (Real Estate Commission)

REVENUE:	FY 2011	\$980,976
	FY 2012	\$736,826
	FY 2013	\$541,514
	FY 2014	\$1,335,026
	FY 2015	\$632,431

DISTRIBUTION: General Fund

## RESPIRATORY CARE PRACTITIONERS

IC 25-34.5  
844 IAC 11-2-1.1

ACCT. NO. 12340-426380

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE: Initial application/endorsement/Credentials	\$50
Biennial renewal	\$50
Late renewal	\$100
Student/Temporary permit	\$25
Temporary permit renewal	\$10
Verification/duplicate	\$10

ADMINISTRATION: Professional Licensing Agency  
(Respiratory Care Committee)

REVENUE:	FY 2011	\$243,325
	FY 2012	\$23,205
	FY 2013	\$253,390
	FY 2014	\$18,335
	FY 2015	\$249,810

DISTRIBUTION: General Fund

**SOCIAL WORKERS,  
ADDICTION AND CLINICAL ADDICTION COUNSELORS,  
MARRIAGE AND FAMILY THERAPISTS,  
MENTAL HEALTH COUNSELORS**

IC 25-23.6

ACCT. NO. 12440-426400; 426401;

839 IAC 1-2-5

426402; 426405; 426406

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, mental health counselors, and beginning July 1, 2009, addiction and clinical addiction counselors.

RATE: Initial application/renewal (biennial)	\$50
Late renewal	\$100
Temporary permit	\$25
Continuing educ. sponsor/renewal (biennial)	\$50
Verification/duplicate	\$10

ADMINISTRATION: Professional Licensing Agency  
(Behavioral Health and Human Services Licensing Board)

REVENUE:	FY 2011	\$137,895
	FY 2012	\$620,225
	FY 2013	\$92,205
	FY 2014	\$644,980
	FY 2015	\$95,416

DISTRIBUTION: General Fund

**SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS**

IC 25-35.6

ACCT. NO. 12870-426390; 426460

880 IAC 1-1-5

REVENUE BASE: Licensing fees for speech-language pathologists and audiologists and speech-language pathology aides.

RATE:	<u>Speech-Language Pathologists and Audiologists</u>	
	Initial application/issuance	\$150
	Biennial renewal (Dec. 31 each odd year)	\$100
	Late renewal (up to 3 years)	\$150*
	Late renewal (after 3 years)	\$250*

	<u>Speech Language Pathology Aides</u>	
	Initial application/issuance	\$50
	Renewal (annually Dec. 31)	\$25
	Supervised experience year	\$50
	Verification/duplicate	\$10

\*Renewal fee plus \$50 late penalty

\*\*Renewal fee plus initial application fee

ADMINISTRATION: Professional Licensing Agency  
(Speech-Language Pathology and Audiology Board)

REVENUE:	FY 2011	\$61,975
	FY 2012	\$332,300
	FY 2013	\$53,975
	FY 2014	\$358,940
	FY 2015	\$63,720

DISTRIBUTION: General Fund

### SURVEYORS

IC 25-21.5  
865 IAC 1-11-1

ACCT. NO. 10860-426200

REVENUE BASE: Registration and investigative fund fees for land surveyors.  
Investigative fee may not exceed \$20.

RATE: Initial (8/1/even-7/31/odd) & renewal (biennial)	\$100*
Initial (8/1/odd-7/31/even)	\$50
Issue for professional corporation	\$25
Renewal for professional corporation	\$20
Late renewal (up to 3 years)	\$150**
Late renewal (after 3 years)	\$200***
Review examination application	
surveyor in training	\$100
Review examination application	\$300
Proctoring fee	\$100
Reg	\$500
Duplicate pocket card	\$10
Duplicate certificate	\$25
Investigative fund	^

\*plus \$2 for each hour of continuing education

\*\*Renewal fee plus \$50 penalty

\*\*\*Renewal fee plus initial fees

^Authorized, but not yet established. (See Engineers.) May not exceed \$20.

ADMINISTRATION: Professional Licensing Agency  
(Board of Registration for Professional Surveyors)

REVENUE:	FY 2011	\$68,500
	FY 2012	\$48,300
	FY 2013	\$66,350
	FY 2014	\$40,557
	FY 2015	\$70,511

DISTRIBUTION: General Fund

## VETERINARY MEDICAL EXAMINERS

IC 25-38.1

ACCT. NO. 12670-426410; 426411

888 IAC 1.1-3-2; 1.1-3-3

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

RATE:

Veterinarians

Application/endorsement	\$150
Application for NAVLE exam	\$150
Biennial renewal (Oct. 15 odd years)	\$100
Corporation application	\$25

Registered Veterinary Technicians

Application	\$30
Application for national exam	\$45 + cost of VTE payable to testing service
Biennial renewal	\$15
Verification/duplicate	\$10
Late renewal penalty (up to 3 years)	\$50*

\*plus renewal fee

ADMINISTRATION: Professional Licensing Agency  
(Board of Veterinary Medical Examiners)

REVENUE:	FY 2011	\$30,220
	FY 2012	\$281,687
	FY 2013	\$38,150
	FY 2014	\$282,489
	FY 2015	\$31,685

DISTRIBUTION: General Fund

## BOARD FOR PROPRIETARY EDUCATION

### ACCREDITATION FEES

IC 21-18.5-6

ACCT. NO. 55510-423310 to 423325

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

	Fee Schedule	Fee
Application for Accreditation	In-State Schools (Indiana-based)	\$1,000
	Out-of-State Schools	2,000
Accreditation Renewal	In-State Schools	500
	Out-of-State Schools	500
Application for Degree Approval	In-State Schools	
	Per degree, per campus	300
	Out-of-State Schools	
	Per degree, per campus	500
Degree Renewal	In-State Schools	
	Per degree, per campus	100
	Out-of-State Schools	
	Per degree, per campus	100
Agent application		80
Agent Renewal		50
Certificate Fee		50

ADMINISTRATION: Board for Proprietary Education

REVENUE:	FY 2011	\$152,860
	FY 2012	\$174,650
	FY 2013	\$141,965
	FY 2014	\$315,211
	FY 2015	\$321,780

DISTRIBUTION: General Fund

## DEPARTMENT OF STATE REVENUE

### AIRCRAFT REGISTRATION

IC 6-6-6.5-3

ACCT. NO. 12060-427410

REVENUE BASE: All aircraft are required to be registered with the Department of State Revenue. The registration and/or transfer fee is \$10 annually. Duplicate registrations are issued for a \$10 fee. A late fee of \$20 or 20% of the excise tax, whichever is greater, is charged on all late registrations.

ADMINISTRATION: Department of State Revenue

REVENUE: Included with Aircraft Dealers

DISTRIBUTION: General Fund

**AIRCRAFT DEALER**

IC 6-6-6.5-10.1

ACCT. NO. 12060-427410

REVENUE BASE: All aircraft dealers are required to be registered with the Department of State Revenue. The fee is \$25 annually.

ADMINISTRATION: Department of State Revenue

REVENUE:*	FY 2011	\$74,582
	FY 2012	\$76,975
	FY 2013	\$73,425
	FY 2014	\$79,178
	FY 2015	\$87,724

\*Annual revenue amount includes both aircraft dealer and registration fees and aircraft registration fees.

DISTRIBUTION: General Fund

**EMPLOYMENT AGENCY LICENSE FEE**

IC 25-16

ACCT. NO. 10850-427469

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2011	\$24,750
	FY 2012	\$28,050
	FY 2013	\$33,750
	FY 2014	\$30,750
	FY 2015	\$27,600

DISTRIBUTION: General Fund

**INTERNATIONAL REGISTRATION PLAN (IRP)**

IC 9-28-4

ACCT. NO. 30124-427420

REVENUE BASE: Under IRP, carriers pay registration fees through their base jurisdiction (home state) to jurisdictions in which they travel according to the percent of fleet miles traveled and the fee schedule operative in each jurisdiction.

ADMINISTRATION: Department of State Revenue pursuant to the "one-stop shopping" provisions in IC 6-8.1-4-4.

REVENUE:	FY 2011	\$89,598,715
	FY 2012	\$91,289,441
	FY 2013	\$93,387,877
	FY 2014	\$96,099,933
	FY 2015	\$103,792,935

DISTRIBUTION: Motor Vehicle Highway Account

**MOTOR CARRIER FEES**

IC 8-2.1-22

ACCT. NO. 32810-427448

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and a \$10 maximum depending upon the state in which the vehicle has the base plate. For information on fuel taxes paid by motor carriers, please see Motor Carrier Fuel Tax section.

RATE:

Emergency Temporary Application	\$100
Permanent Application	\$100
Temporary Application	\$100
Reinstatement of common or contract intrastate authority	\$50
Interstate commerce certificate or authority not requiring a hearing	\$25
Name change*	\$25
Publication or republication fee when public hearing is required	\$80
Petition to alter or change a common carrier certificate or contract*	\$50
Public hearing for abandonment of service*	\$50
Permission to deviate from tariff publishing regulations*	\$15
Petition for rehearing of an application for a common carrier certificate*	\$25
Broker's license	\$100

\*Denotes a rate that is currently in statute, but, as reported by the Department of Revenue, is not currently collected.

ADMINISTRATION: Department of State Revenue, Special Tax Division

REVENUE:	FY 2011	\$2,458,332
	FY 2012	\$2,485,520
	FY 2013	\$2,467,490
	FY 2014	\$2,476,286
	FY 2015	\$2,559,950

DISTRIBUTION: Motor Carrier Regulation Fund

# SECRETARY OF STATE

## ADMINISTRATION

IC 33-42; 25-11  
9-30-2-8

ACCT. NO. 10380-427510;  
427520; 427530; 427581

RATE: Motor Clubs - Any motor club which guarantees to pay fines and costs for traffic violations must file a bond and pay an annual fee of \$50 to the Secretary of State.

Notary Public Commissions - A notary commission is a \$5 statutory fee plus a \$5 enhanced access fee for a total fee of \$10. A \$10 fee is charged for each duplicate commission.

Collection Agencies - A \$100 license fee is collected for a collection agency. There is also a fee of \$30 for each branch. Licenses and application fees must be received biennially before December 15.

Process Serving Fees - Fee of \$10 is collected each time a process is served on the Secretary of State. Fee may be recovered by the prevailing party in the proceeding.

Precious Metal Dealers: A precious metal dealer must pay an annual \$100 fee to register with the Secretary of State. The fee is deposited in the Electronic Enhanced Access Fee.

ADMINISTRATION: Secretary of State

REVENUE:	<u>General Fund</u>	<u>EEAF</u>
FY 2011	\$117,647	--
FY 2012	\$126,272	--
FY 2013	\$119,112	--
FY 2014	\$160,825	\$46,842
FY 2015	\$174,766	\$70,735

DISTRIBUTION: General Fund. Electronic & Enhanced Access Fund

## CORPORATIONS

IC 15-12-1; 23-1-18; 23-4-1;  
23-16-12; 23-17-29; 23-18-12

ACCT. NO. 10380-427540;  
427582; 427590

REVENUE BASE AND RATES:	<u>Fee</u>
Agricultural Cooperatives	
To file articles of incorporation	\$5
Any other certificate	\$5
Filing biennial report	\$2
Filing designation of or change of resident agent	
resident agent for any association	\$1
Registration of nonprofit cooperative formed outside Indiana	\$10

Business Corporation Filing Fees

The Secretary of State shall collect the following fees when documents are delivered to the Secretary of State for filing.

Document	Electronic	
	Filing Fee	Fee*
(1) Articles of incorporation*	\$75	\$100**
(2) Application for use of indistinguishable name	\$10	\$20
(3) Application for reserved name	\$10	\$20
(4) Application for renewal of reserved name	\$10	\$20
(5) Notice of transfer of reserved name	\$10	\$20
(6) Corporation's statement of change of registered ofc or both	No fee	No fee
(7) Agent's statement of change of registered office for each affected corporation	No fee	No fee
(8) Agent's statement of resignation	No fee	No fee
(9) Amendment of articles of incorporation	\$20	\$30
(10) Restatement of articles of incorporation with amendments of articles	\$20	\$30
(11) Articles of merger or share exchange	\$75	\$90
(12) Articles of dissolution	\$20	\$30
(13) Articles of revocation of dissolution	\$20	\$30
(14) Certificate of administrative dissolution	No fee	No fee
(15) Applic. for reinstatement following admin. dissolution	\$20	\$30
(16) Certificate of reinstatement	No fee	No fee
(17) Certificate of judicial dissolution	No fee	No fee
(18) Application for certificate of authority (Foreign corps)	\$75	\$125**
(19) Application for amended certificate of authority	\$20	\$30
(20) Application for certificate of withdrawal	\$20	\$30
(21) Certificate of revocation of authority to transact bus.	No fee	No fee
(22) Biennial report	\$20	\$50**
(23) Articles of correction	\$20	\$30
(24) Application for certificate of existence or authorization	\$15	\$30**
(25) Any other document required or permitted to be filed by this article	\$20	\$30

\*Filing fee other than electronic filing.

\*\*Effective beginning July 1, 2016

#### Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of \$20.

Amendment of trust instruments have a filing fee of \$13.

#### Limited Partnership and Limited Liability Company Filing Fees

The Secretary of State shall collect the following fees when the documents described in this section are delivered by a domestic or foreign limited partnership or limited liability company to the Secretary of State for filing.

Document	Electronic	
	Filing Fee	Fee*
(1) Articles of organization/certificate of limited partnership	\$75	\$100**
(2) Application for use of indistinguishable name	\$10	\$20
(3) Application for reservation of name	\$10	\$20
(4) Application for renewal of reserved name	\$10	\$20
(5) Notice of transfer or cancellation of reservation	\$10	\$20
(6) Cert. of change of registered agent's bus. address	No fee	No fee
(7) Certificate of resignation of agent	No fee	No fee
(8) Articles of amendment	\$20	\$30
(9) Certificate of cancellation	\$75	\$90

(10) Restatement of articles of organization/restated certificate of limited partnership or registration	\$20	\$30
(11) Restated certificate of limited partnership or registration with amendments	\$20	\$30
(12) Articles of dissolution	\$20	\$30
(13) Application for certificate of authority/application of registration	\$75	\$125**
(14) Application for amended certificate of authority	\$20	\$30
(15) Certification of change of application	\$20	\$30
(16) Certificate of cancellation of registration	\$20	\$30
(17) Application for certificate of withdrawal	\$20	\$30
(18) Application for reinstatement following administrative dissolution	\$20	\$30
(19) Articles of correction	\$20	\$30
(20) Certificate of change of registered agent	No fee	No fee
(21) Application for certificate of existence or authorization	\$15	\$15
(23) Biennial report	\$20	\$50**
(24) Articles of merger involving a domestic limited liability company	\$75	\$90
(25) Any other document required or permitted to be filed under this article	\$20	\$30
(26) Registration of intent to sell sexually explicit materials, products, or services	--	\$250

\*Filing fee other than electronic filing.

\*\*Effective beginning July 1, 2016

#### Not-For-Profit Corporation Filing Fees

The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary of State for filing.

<u>Document</u>	<u>Electronic Filing Fee</u>	<u>Fee*</u>
(1) Articles of incorporation	\$20	\$50**
(2) Application for use of indistinguishable name	\$10	\$20
(3) Application for reserved name	\$10	\$20
(4) Notice of transfer of reserved name	\$10	\$20
(5) Application for renewal of reservation	\$10	\$20
(6) Corporation's statement of change of registered agent or registered office or both	No fee	No fee
(7) Agent's statement of change of registered office for each affected corporation	No fee	No fee
(8) Agent's statement of resignation	No fee	No fee
(9) Amendment of articles of incorporation	\$20	\$30
(10) Restatement of articles of incorporation with amendments	\$20	\$30
(11) Articles of merger	\$20	\$30
(12) Articles of dissolution	\$20	\$30
(13) Articles of revocation of dissolution	\$20	\$30
(14) Certificate of administrative dissolution	No fee	No fee
(15) Application for reinstatement following administrative dissolution	\$20	\$30
(16) Certificate of reinstatement	No fee	No fee
(17) Certificate of judicial dissolution	No fee	No fee
(18) Application for certificate of authority	\$20	\$75**
(19) Application for amended certificate of authority	\$20	\$30
(20) Application for certificate of withdrawal	\$20	\$30

(21) Cert. of revocation of authority to transact business	No fee	No fee
(22) Biennial report**	\$10	\$20
(23) Certificate of existence	\$15	\$30**
(24) Any other document required or permitted to be filed by this article	\$20	\$30

\*Filing fee other than electronic filing

\*\*Effective beginning July 1, 2016.

**Trademark Registration**

Any person adopting and using a trademark may register it for a five-year period upon payment of \$10. There is also a \$10 fee for assignment of a trademark or renewal of a trademark.

**Copy Fees for Filed Document**

The Secretary of State shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

(1) Per page for copying	\$1
(2) For the certificate	\$15
(3) Certified copies	\$15 + \$1/page

ADMINISTRATION: Secretary of State

REVENUE:	FY 2011	\$6,872,786
	FY 2012	\$6,753,076
	FY 2013	\$7,018,533
	FY 2014	\$7,344,054
	FY 2015	\$7,451,535

DISTRIBUTION: General Fund

**ELECTION DIVISION**

IC 3-9-4

ACCT. NO. 45440-450230

REVENUE BASE: The Election Commission is allowed to assess civil penalties for: (1) failure to file a report with the Commission in the manner required under IC 3-9-5; (2) failure to file a statement of organization required under IC 3-9-1; and (3) additional violations listed under IC 3-9-4-16 through IC 3-9-4-18. The amount of the civil penalties assessed is determined by the Election Commission.

ADMINISTRATION: Election Division, Secretary of State

REVENUE:	FY 2011	\$47,781
	FY 2012	\$54,668
	FY 2013	\$26,670
	FY 2014	\$18,633
	FY 2015	\$41,415

DISTRIBUTION: Campaign Finance Enforcement Fund

## MOTOR VEHICLE DEALER LICENSING

IC 9-29

ACCT. NO. 44252-425230; 427561; 450920

REVENUE BASE: The license and plate fee expire annually on a staggered basis based on the business name.

Automotive Dealer Licenses: Manufacturers and distributors pay \$35. A dealer or auctioneer pays \$30. Manufacturer representatives, distributors' representatives, transfer dealers, converter manufacturers, and automotive mobility dealers all pay \$20. Offsite license is \$25. Special event fee is \$250. Out-of-state special event auction permit is \$500.

Boat Dealer License: Boat dealers pay \$30.

Automotive Salvage Recycler License: The annual fee is \$10.

Dealer Plates: Dealer and manufacturer plates are \$40 plus a \$5 service charge for the first two. Each additional plate costs \$15 with a \$5 service charge. Promotional plates are \$40. Research and Development plates are \$20.

Motorcycle dealer plates are \$15 plus a \$5 service charge for the first two. Each additional plate costs \$7.50 plus a \$2.50 service charge. Interim dealer license plates are \$3. Watercraft interim license plates are \$1.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2011	\$2,896,111
	FY 2012	\$3,023,502
	FY 2013	\$2,931,694
	FY 2014	\$2,687,099
	FY 2015	\$3,069,885

### DISTRIBUTION:

Dealer Licenses\* 30% Dealer Compliance Account  
40% Motor Vehicle Highway Account  
20% State Police: Odometer Laws  
10% Attorney General: Odometer Laws

Dealer Plates\*\*: 30% Dealer Compliance Account  
70% Motor Vehicle Highway Account

Interim Plates: 40% Crossroads 2000 Fund  
49% Dealer Compliance Account  
11% Motor Vehicle Highway Account

\*Fee revenue collected through boat, automotove salvage recycler dealer licensing, and special event auction permits are retained by the Secretary of State.

\*\*100% of revenue from the Research and Development boat dealer, motorcycle dealer, transfer dealer, and dealer promotional is deposited into the Dealer Compliance Account.

The service charges go into effect on January 1, 2015, and are all deposited into the Crossroads 2000 fund.

NOTE: In prior Handbooks, the boat and salvage dealer licensing information was reported under the Department of Motor Vehicles.

## SECURITIES

IC 23-2-2.5, 23-2-4  
23-2-5, 23-19

ACCT. NO. 10380-427560; 427561;  
13250-427580

REVENUE BASE: The Securities Division of the Secretary of State's Office assesses fees for filings required to be submitted by franchises, loan brokers, retirement homes, security broker-dealers, security investment advisors, and security agents.

RATE: Franchise Regulation

Application fee	\$500
Renewal fee	\$250
Franchise exemption determination	\$50

Loan Broker

Application and renewal fee	\$200
Ultimate equitable owner	\$100
Principal manager	\$100
Originator	\$50

Retirement Home Registration

Retirement home registration fee	\$250
Annual disclosure statement fee	\$100

Securities Regulation – There is no filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

	<u>Registration</u>	<u>Renewal</u>
Broker-dealers	\$250	\$125
Investment Adviser	\$50	\$50
Investment Adviser Representative	\$25	\$25
Agent	\$25	\$25

There is a registration fee for securities equal to 1/20th of 1% of the maximum aggregate offering price with a minimum fee of \$250 and a maximum fee of \$1,000.

Notice filing fee for investment companies is \$500 if net assets of \$10 million or less, \$1,000 otherwise; and an annual report fee of \$250 plus 1/20 of 1% of net securities sold, with a maximum of \$2,500.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 2011	\$7,131,039
	FY 2012	\$7,239,881
	FY 2013	\$7,302,412
	FY 2014	\$7,578,396
	FY 2015	\$7,965,696

DISTRIBUTION: General Fund; Retirement Home Guaranty Fund; Loan Broker Regulation Account

**UNIFORM COMMERCIAL CODE**

IC 26-1

ACCT. NO. 10380-427570

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files. No fees are charged for requesting, furnishing, or providing information electronically.

ADMINISTRATION: Secretary of State

RATE:	1-2 pages	\$4
	3 or more pages	\$8
	searches	\$5

REVENUE:	FY 2011	\$97,575
	FY 2012	\$82,143
	FY 2013	\$84,205
	FY 2014	\$76,990
	FY 2015	\$68,976

DISTRIBUTION: General Fund

**SOLDIERS' AND SAILORS' CHILDREN'S HOME**

**SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT**

IC 16-33-4

ACCT. NO. 70630

REVENUE BASE: Students' parents or guardians are billed for all or part of their cost of maintenance at the home. All revenues are dedicated to the Maintenance Fund and are available for preventive maintenance and repair and rehabilitation of buildings of the home.

ADMINISTRATION: Soldiers' and Sailors' Children's Home

REVENUE:	FY 2011	\$0
	FY 2012	\$0
	FY 2013	\$0
	FY 2014	\$0
	FY 2015	\$0

DISTRIBUTION: Soldiers' and Sailors' Children's Home Maintenance Fund

## STATE POLICE

### ACCIDENT REPORTS

IC 9-29-11-1

ACCT. NO. 38110-420360; 425528

REVENUE BASE: A fee of \$5 is charged for copies of accident reports. Revenue is deposited in the Accident Report Account for any reasonable purpose related to accident prevention or the keeping of records, if the report is provided by the State Police, a sheriff, county police, or county coroner. Revenue is deposited in the Local Law Enforcement Continuing Education Fund if the report is provided by a city or town police department.

ADMINISTRATION: State Police

REVENUE:	FY 2011	\$4,897
	FY 2012	\$3,431
	FY 2013	\$4,505
	FY 2014	\$4,604
	FY 2015	\$6,417

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

### FIREARMS

IC 35-47-2-4,15

ACCT. NO. 10930-428020

REVENUE BASE:

	<u>Qualified</u>	<u>Unlimited</u>
4-Year License	\$5	\$30
Lifetime license with current Indiana handgun license	\$20	\$60
Lifetime license without current Indiana handgun license	\$25	\$75
Duplicate (for lost or damaged license)	\$20	\$20
Retail handgun dealer license (6-year)		\$60

A qualified license is issued for hunting and target practice; unlimited licenses are issued for protection of life and property.

ADMINISTRATION: State Police

REVENUE:	FY 2011	\$3,913,414
	FY 2012	\$4,389,980
	FY 2013	\$8,112,359
	FY 2014	\$4,585,012
	FY 2015	\$5,840,339

DISTRIBUTION: General Fund

NOTE: Under P.L. 91-2014, revenue from handgun licensing that exceeds \$1.1 M in a fiscal year is appropriated to the Indiana State Police, subject to allotment by the state Budget Agency.

**LIMITED CRIMINAL HISTORY CHECK**

IC 10-13-3

ACCT. NO.10930--425744; 428030; 643210

REVENUE BASE: Persons requesting a limited history check pay the following fees:

Request by mail to State Police	\$7.00
accessIndiana subscribers	\$15.00
Non-accessIndiana online	\$16.32

ADMINISTRATION: State Police

REVENUE: FY 2011	\$2,488,740
FY 2012	\$2,849,178
FY 2013	\$3,239,435
FY 2014	\$3,569,705
FY 2015	\$3,454,130

DISTRIBUTION: General Fund; Indiana Office of Technology Portal Fund

**NATIONAL CRIMINAL HISTORY CHECK**

IC 10-13-3

ACCT. NO. 10930-643220; 44470-428040

REVENUE BASE: Persons requesting a national criminal history check pay the following fees:

Vendor processing fee* (all requests)	\$11.95
FBI (Employee check)	\$12.75
FBI (Volunteer check)	\$11.50
State Police fee**	\$15.00

REVENUE: FY 2011	\$664,763
FY 2012	\$982,840
FY 2013	\$1,087,337
FY 2014	\$1,409,417
FY 2015	\$1,245,581

\*Vendor fee is payable to MorphoTrust.

\*\*Deposited in state General Fund.

DISTRIBUTION: General Fund

# TOBACCO MASTER SETTLEMENT AGREEMENT

## TOBACCO MASTER SETTLEMENT AGREEMENT

IC 4-12-1-14.3

ACCT. NO. 30410-452110

REVENUE BASE: In November of 1998, the attorneys general of 46 states signed an agreement with the major cigarette companies to settle all the state lawsuits seeking to recover the Medicaid costs of treating smokers. Philip Morris, R. J. Reynolds Tobacco Company, Brown and Williamson Tobacco Company, Lorillard Inc., and Liggett and Myers signed the Master Settlement Agreement (MSA), agreeing to pay the states \$205 billion through the year 2025, at which time a new agreement would need to be negotiated. The amount of money awarded to each state was based on a formula established by the state attorneys general that considered the number of smokers in a state and the amount spent on tobacco-related Medicaid expenditures.

The annual payments are subject to a number of adjustments, reductions, and offsets. The most significant of the adjustments is the volume-of-sales adjustment clause and the inflation adjustment. The volume-of-sales adjustment is based on changes in the number of cigarettes shipped within the U.S. in 1998 and 1999. As cigarette consumption decreases as a result of higher prices or anti-smoking initiatives, the payments to the states are adjusted accordingly. For every full percentage point the shipments decrease, the payments decrease by 0.98%. An annual inflationary adjustment of the higher of the consumer price index (CPI) or 3% is also made in determining the amount due to the states.

ADMINISTRATION: State Budget Agency

REVENUE:	FY 2011	\$127,042,432
	FY 2012	\$129,534,301
	FY 2013	\$129,467,003
	FY 2014*	\$67,374,707
	FY 2015	\$152,112,438

\*Revenue reduced due to legal dispute.

DISTRIBUTION: Various Appropriations

## TREASURER OF THE STATE

### EARNINGS ON STATE FUNDS

IC 5-13-10

ACCT. NO. 429601; 429607 through 429610;  
429650 through 429690

REVENUE BASE: The Board of Finance may, upon certification by the Treasurer, invest surplus funds of the state in certificates of deposit, passbook savings accounts and repurchase agreements of banks, trust companies, building and loan associations, and savings and loan associations. Deposits made in building and loan or savings and loan associations may not exceed the maximum amount insured by the Federal Savings and Loan Insurance Corporation. In addition to these investment instruments, the state can invest idle cash balances in U.S. government securities (bills, bonds, and notes issued by the federal government). Also, various agencies receive earnings and interest on cash balances maintained within agency accounts. Earnings on Common School Fund loans and assets are also included in these amounts.

ADMINISTRATION: Treasurer of State

REVENUE: Interest and Earnings to General Fund

FY 2011	\$23,707,137
FY 2012	\$14,663,246
FY 2013	\$27,715,188
FY 2014	\$16,772,947
FY 2015	\$17,236,787

Interest and Earnings to Funds Other Than General Fund\*\*

	<u>Rainy Day</u>	<u>Major Moves</u>	<u>2020</u>	<u>Major Moves</u>	<u>Next</u>	<u>Generation</u>	<u>Misc.</u>
FY 2011	\$185,847	\$287,121,766	--			\$50,629,492	\$3,003,280
FY 2012	\$215,416	\$59,874,509	--			\$17,391,875	\$2,191,935
FY 2013	\$477,981	\$56,873,026	--			\$28,939,173	\$2,845,726
FY 2014	\$1,060,643	\$26,872,276	\$19,689			\$21,199,450	\$4,085,921
FY 2015	\$783,862	\$2,601,324	--			\$11,999,346	\$2,089,114

\*Not currently available.

\*\*Rainy Day, Major Moves, and Next Generation Fund earnings are also shown in their respective sections.

DISTRIBUTION: General Fund and dedicated funds.

## DEPARTMENT OF TRANSPORTATION

### SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 30511-427475;  
400400; 30512-427475

REVENUE BASE: The Department of Transportation can issue special permits to allow vehicles in excess of maximum size or weight limits to travel on Indiana highways.

RATE: Special permits issued to exceed the legal length, width, or height limit for vehicles (including mobile homes, superloads, and divisible steel and agricultural loads) as well as toll road gate annual permits for oversize/overweight vehicles.

Permit holders are responsible for any damage. Also included in the total are permits for driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

REVENUE:	FY 2011	\$13,391,876
	FY 2012	\$15,922,404
	FY 2013	\$16,111,044
	FY 2014	\$18,371,610
	FY 2015	\$21,155,265

DISTRIBUTION: State Highway Fund

## INDIANA UTILITY REGULATORY COMMISSION

### PUBLIC UTILITY FEES

IC 8-1-6; 8-1-34

ACCT. NO. 38520-425760; 428310; 428320

REVENUE BASE: Each public utility must pay up to 0.0015 of its gross intrastate operating revenues for the preceding calendar year. The actual percentage is based upon the budgets of the Indiana Utility Regulatory Commission (IURC) and the Office of the Utility Consumer Counselor (OUCC) and total intrastate utility revenues reported to the IURC. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The public utility fees collected are deposited in the Public Utility Fund to pay the expenses of the IURC, the OUCC, and to establish a \$250,000 contingency fund. If revenues exceed expenditures, the resulting reversions are applied when determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE:	FY 2011	\$14,043,433
	FY 2012	\$13,935,115
	FY 2013	\$14,565,362
	FY 2014	\$18,568,104
	FY 2015	\$13,629,306

DISTRIBUTION: Public Utility Fund

## VETERANS' HOME

### VETERANS' HOME RESIDENT PAYMENTS

IC 10-17-9

ACCT. NO. 46980-428410; 464060

REVENUE BASE: All money collected from residents is deposited in the Veterans' Home Comfort and Welfare Fund, which shall be used for the comfort and welfare of the members and in part to reimburse the General Fund in an amount to be specified by the General Assembly. All excess shall be placed in the Veterans' Home Building Fund.

Twenty percent of any money collected from the federal government shall be deposited in the Veterans' Home Building Fund and can be used for maintenance, remodeling, new construction, or repair of buildings. Eighty percent of collections shall be deposited in the state General Fund for reimbursement of operating expenses of the home.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	<u>Resident Collections</u>	<u>Federal Revenue</u>	<u>Other Revenue</u>	<u>Total</u>
FY 2011	\$7,811,334	\$6,335,316	--	\$14,146,650
FY 2012	\$7,181,387	\$6,189,144	--	\$13,370,531
FY 2013	\$7,444,939	\$5,531,768	--	\$12,976,707
FY 2014	\$8,258,035	\$2,838,512	--	\$11,096,547
FY 2015	\$8,254,659	\$2,931,395	--	\$11,186,054

DISTRIBUTION: Veterans' Home Comfort & Welfare Fund; State General Fund; Veterans' Home Building Fund

## WORKER'S COMPENSATION BOARD

### INDEPENDENT CONTRACTOR FEE

IC 6-3-7-5; 22-3-2-14.5

ACCT. NO. 35010-428510; 11630-428510

REVENUE BASE: All individuals in the construction trade who meet the definition of an independent contractor.

RATE: \$20

ADMINISTRATION: Worker's Compensation Board,  
Department of State Revenue

REVENUE:	<u>Worker's Compensation</u>	<u>Department of State Revenue</u>
FY 2011	\$111,045	\$37,015
FY 2012	\$126,120	\$42,040
FY 2013	\$135,381	\$45,504
Fy 2014	\$148,969	\$49,658
FY 2015	\$151,451	\$50,484

DISTRIBUTION: The Department of State Revenue collects the fee and retains \$5. The \$5 fee is deposited in the Department of State Revenue Independent Contractor Information Account. The remaining \$15 is deposited in the Worker's Compensation Supplemental Administrative Account.

### SECOND INJURY FUND

IC 22-3-3-13

ACCT. NO. 48270

REVENUE BASE: Total amount of all worker's compensation paid to injured employees or their beneficiaries.

RATE: Annual assessment of up to 2.5% of the total amount of all worker's compensation paid to injured employees or their beneficiaries if balance in Second Injury Fund is less than \$500,000.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	<u>Assessments</u>	<u>Payouts</u>
FY 2011	\$4,924,492	\$5,281,652
FY 2012	\$4,847,758	\$5,077,406
FY 2013	\$6,274,037	\$5,799,153
FY 2014	\$6,239,539	\$6,010,096
FY 2015	\$7,798,712	\$6,630,103

DISTRIBUTION: Payments from the Fund are for the following purposes:

(a) If an employee had previously lost or lost the use of one hand, one arm, one foot, one leg, or one eye, and the employee subsequently loses or loses the use of the other hand, arm, foot, leg, or eye, the employer is only liable for the loss due to the second injury. However, in addition to the payment for the second

injury, the employee also is paid the remainder of the compensation that would be due for the total permanent impairment. The additional payment is from the Second Injury Fund.

(b) The cost of repairs to or replacements for the artificial members, braces, or prosthodontics that result from a compensable injury and are due to medical necessity or normal wear and tear.

(c) Additional compensation to an employee who can prove continuing permanent total disability and who exhausts the maximum benefits allowed under statute.

### **SELF-INSURANCE FEE**

IC 22-3-5-1

ACCT. NO. 35010-428530

REVENUE BASE: Any employer that wishes to be self-insured for worker's compensation.

RATE:	Initial application fee	\$500
	Annual renewal fee	\$250
	Late filing fee	\$250

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2011	\$31,750
	FY 2012	\$29,000
	FY 2013	\$30,750
	FY 2014	\$32,500
	FY 2015	\$37,250

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

### **BALANCE BILLING PROVIDER APPLICATION FEE**

IC 22-3-3-5

ACCT. NO. 35010-427455

REVENUE BASE: Medical service providers pay a \$60 filing fee with each balance billing application (this fee is waived for applications resulting from a complete denial). Up to ten individual claims involving the same employer, insurer, or billing review service may be combined into one application, but only if the amount of each individual claim does not exceed \$200.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	\$5,940
	FY 2013	\$31,200
	FY 2014	\$15,960
	FY 2015	\$10,200

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

## CIVIL PENALTIES

IC 22-3-4-15

ACCT. NO. 35010-450411

REVENUE BASE: Employers who fail to post certain notices, file certain records or comply with other requirements concerning the determination and payment of compensation or benefits. The violation penalty schedule is as follows:

First violation	\$50
Second violation (same offense)	\$150
Third or subsequent unrelated violation	\$300

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2012	\$7,200
	FY 2013	\$1,950
	FY 2014	\$7,800
	FY 2015	\$50

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

## MEDIATION FEES

631 IAC 1-1-33

ACCT. NO. 35010-428150

REVENUE BASE: The Board advocates utilizing mediators to facilitate the remedy of worker's compensation issues. A mediator is someone who is trained and certified to act as a neutral party between two conflicting sides. The Board currently has employees who are certified mediators, and the fees associated with this service are laid out in 631 IAC 1-1-33. A flat rate of \$350 will be assessed for up to five hours of mediation. Each additional hour will be billed at \$50 per hour. The Board does not seek reimbursement from parties for travel expenses.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2013	\$9,275
	FY 2014	\$7,700
	FY 2015	\$8,750

DISTRIBUTION: Worker's Compensation Board

## WORKER'S COMPENSATION POLICY FEE

IC 22-3-5-2

ACCT. NO. 35010-427464

REVENUE BASE: All employers required to carry worker's compensation insurance.

RATE: \$2 per year per affected employer

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2014	\$170,798
	FY 2015	\$206,440

**DEPARTMENT OF WORKFORCE DEVELOPMENT**

**SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND**

IC 22-4-25

ACCT. NO. 52410-451410

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. (This fund is also referred to as the "Penalty and Interest" or "P and I" fund.). Generally, the money in this fund shall be used by the Unemployment Insurance (UI) Board for the payment of refunds of interest on delinquent contributions and penalties improperly collected, and the costs of administration which are found not to be validly chargeable against federal grants or other funds received. Expenditures from this fund shall not be made until the UI Board finds that no other funds are available or can be properly used to finance such expenditures.

ADMINISTRATION: Dept. of Workforce Development

REVENUE:	FY 2011	\$6,761,804
	FY 2012	\$9,517,954
	FY 2013	\$11,917,939
	FY 2014	\$9,816,123
	FY 2015	\$4,383,752

DISTRIBUTION: Special Employment and Training Services Fund

**PROPRIETARY EDUCATION FUND**

IC 22-4.1-21

ACCT. NO. 55610

REVENUE BASE: Each accredited institution is to make a payment at time of initial authorization and annual renewals. Institutions with a physical presence in the state must also pay a fee per campus for each degree authorization and each five-year degree renewal.

ADMINISTRATION: State Workforce Innovation Council

REVENUE:	FY 2012	\$0
	FY 2013	\$40,750
	FY 2014	\$32,879
	FY 2015	\$34,624

DISTRIBUTION: Dedicated Fund

## STUDENT ASSURANCE FUND

IC 22-4.1-21-18

ACCT. NO. 55720

REVENUE BASE: Required payments from accredited postsecondary proprietary educational institutions that are noncredit-bearing. The Student Assurance Fund is overseen by the Office for Career and Technical Schools, under the State Workforce Innovation Council (SWIC). The fund provides indemnification for student and enrollee claims against SWIC-accredited proprietary educational institutions.

RATE: Each accredited institution shall make quarterly (calendar year) contributions to the fund until such time as the fund accumulates a value of \$1 M. The contribution formula is as follows:

$$(\text{Total Quarterly Tuition/Fees} \times 0.1) + \$60.$$

ADMINISTRATION: State Workforce Innovation Council

REVENUE:	FY 2012	-0-
	FY 2013	\$32,685
	FY 2014	\$120,775
	FY 2015	\$30,220

## UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4

REVENUE BASE: The purpose of the unemployment compensation system is to provide a systematic accumulation of funds to provide benefits to the unemployed during periods of unemployment. Employers pay into the Unemployment Insurance Benefit Fund based upon statutorily determined rate schedules or, if qualified, may elect to make payments in lieu of contributions (i.e., required reimbursements by employers of benefits paid). If there is an insufficient balance in the fund to pay benefits, the federal government advances the fund sufficient money to pay benefits.

ADMINISTRATION: Dept. of Workforce Development, Division of Employment and Training Services

REVENUE:\*

	Tax	Interest		Benefit	Ending
FY	Revenue	Earned	FUTA Credit	Payouts	Balance**
2011	717,059,938	-0-	-0-	(928,728,536)	(1,905,689,109)
2012	807,108,201	-0-	156,131,170*	(756,954,777)	(1,701,008,635)
2013	774,083,638	-0-	162,852,506	(598,295,970)	(1,368,834,329)
2014	700,921,449	-0-	219,435,405	(464,216,612)	(917,788,577)
2015	698,492,006	-0-	292,099,409	(356,981,975)	(298,510,290)

\*Excludes reimbursable employer revenue and benefit payouts.

\*\*Federal Unemployment Tax Act (FUTA) is a federal employer tax. This column shows the revenue generated from the decrease in the FUTA credit, as required by federal law in instances where states have outstanding (greater than two years) UI Trust Fund advances. This revenue is applied directly to the balance of Indiana's UI Trust Fund Advance until such time as it is fully repaid.

Note: Fund balance may not equal prior year fund balance plus tax revenue and interest earnings minus benefits because of refunds and returned checks. Revenue does not include revenue or expenditures for reimbursable employers.

Source: Information is as received from DWD. Figures may differ from Auditor of State data. Information in this version of the data may not reflect information in publication of data from previous years.

DISTRIBUTION: Unemployed individuals.

### UNEMPLOYMENT INSURANCE SOLVENCY FUND

IC 22-4-10-4.5, 3-6

ACCT. NO. 70090

REVENUE BASE: The purpose of the fund is to pay interest on advances made by the federal government to the Unemployment Insurance Benefit Fund to pay unemployment benefits. For CY 2011, each nonreimbursable employer was required to pay a surcharge of 13% of their Unemployment Insurance Benefit Fund premium. For CY 2012 and after, the Department of Workforce Development is required to determine the surcharge percentage that is required to pay annually the interest to the federal government. The surcharge for CY 2013 was 7%, and the surcharge for CY 2014 is 3%.

ADMINISTRATION: Department of Workforce Development

REVENUE:	FY 2011	\$38,979,565
	FY 2012	\$80,010,461
	FY 2013	\$50,763,020*
	FY 2014	\$22,144,462*
	FY 2015	\$15,336,446

\*Amounts for FY 2013 and FY 2014 were obtained from DWD and do not reflect amounts reported in Auditor data.

DISTRIBUTION: Federal government.

## COMMON SCHOOL FUND

### COMMON SCHOOL FUND

IC 20-49

ACCT. NO. 72410

Article 8 of the Constitution of Indiana specifies that income from the Common School Fund shall be inviolably appropriated to the support of common schools and to no other purpose.

The Common School Fund may be used to:

- Assist local school corporations and school townships in financing school building construction and educational technology programs through school loans.
- Make advances to school corporations and to school townships in order to aid in disaster loss.

- Make advances to school corporations and to school townships for certain anticipated transfer tuition costs.

The outstanding loan balances as of June 30, 2015, were about \$366.7 M for construction loans and \$109.0 M for technology loans.

Currently, revenue collections are deposited into the Common School Fund from the following sources: (a) various fines and forfeitures (IC 20-49-3-16); (b) deposition of sized property (IC 34-24-1-4(d)(2)(D)) and (c) escheated estates (IC 29-1-17-12).

Revenues (other than collection revenues) include, but are not limited to, loan repayments from school corporations and school townships. Earnings on Common School Fund loans and assets are reported in the "Earnings on State Funds" section under interest and earnings to the General Fund.

REVENUE:

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Fines & Forfeitures	\$6,095,585	\$5,701,437	\$5,132,858	\$4,731,611	\$3,148,525
Escheated Estates	277,529	2,474	121,848	149,595	-0-
Total Rev. Collections	6,373,114	5,703,911	5,254,706	4,881,206	3,148,525
Loan Repayment	<u>59,002,384</u>	<u>33,544,837</u>	<u>111,195,432</u>	<u>\$27,884,498</u>	<u>34,516,392</u>
<b>Total Collections</b>	<b>\$65,375,498</b>	<b>\$39,248,748</b>	<b>\$116,450,138</b>	<b>\$32,765,704</b>	<b>\$37,664,917</b>

Source: Treasurer of State

	<u>Unobligated Reserves</u>	<u>Total Fund Equity</u>	<u>Year-End Percentage</u>
FY 2011	\$127,961,404	\$552,013,105	23.18%
FY 2012	\$109,888,090	\$557,717,016	19.70%
FY 2013	\$163,376,517	\$562,973,812	29.02%
FY 2014	\$161,951,295	\$567,852,927	28.52%
FY 2015	\$149,001,947	\$571,001,452	26.09%

Source: Treasurer of State

## VEHICLE HIGHWAY ACCOUNTS

### VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1; IC 8-14-2

IC 6-6-1.1-801.5b

IC 6-6-2.5-68

Motor Vehicle Highway Account

Highway, Road, and Street Fund

Special Distribution Account

#### I. Method of Distribution

A. All refunds come from the Motor Vehicle Highway (MVH) Account.

B. Money in the Motor Vehicle Highway Account and the Highway, Road, & Street Fund is distributed monthly by the Auditor of State to the respective units of government.

#### II. Motor Vehicle Highway Account receives:

- 75% of 14 cents of the Gasoline Tax after the first \$25 M less fuel tax refunds
- 75% of Special Fuel Tax after the first \$25 M less fuel tax refunds
- 45.5% of Motor Carrier Surtax
- Motor Carrier Fund fiscal year-end balance exceeding \$500,000
- Vehicle registration and title fees (excluding 1969 increase)
- Driver's license fees and defensive driver school fees
- 40% of the amount deposited to the Motor Vehicle Odometer Fund
- Abandoned vehicle funds fiscal year-end balance exceeding \$20,000
- \$3.6 M of the state's share of court cost
- 1% of State Sales Tax

A. 15% plus 31.915% of one cent of gasoline tax to cities and towns--based on population of city compared to total city populations.

B. 32% plus 68.085% of one cent of gasoline tax to counties with the following formula--5% equally to all counties, 65% on basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.

C. 53% to the State Department of Transportation.

#### III. Highway, Road, and Street (HRS) Fund receives 25% of 14 cents of the Gasoline Tax after the first \$25 M less fuel tax refunds, 25% of the Special Fuel Tax after the first \$25 M, and increased vehicle fees under IC 9-29-1-2.

A. State Highway Fund--Department of Transportation receives 55% of the amount in the HRS fund plus all revenues from the Motor Carrier Fuel Tax, and 45.5% of the Motor Carrier Surtax.

B. Local Road and Street Account -- receives 45% of the amount in the HRS Fund. This fund is distributed to each county based on county passenger car registrations as compared to total passenger car registrations.

1. Suballocation
  - a) Counties with a population of more than 50,000
    - i) 60% based on population of unit to total population of the county.
    - ii) 40% on ratio of unit's street mileage to total road mileage in the county.
  - b) County population of 50,000 or less
    - i) 20% based on population of unit to total population of the county.
    - ii) 80% on ratio of unit's street mileage to total road mileage in the county.
  
- IV. Special Distribution Account consists of \$25 million from Gas Taxes and the first \$25 million from Special Fuel Taxes. Forty percent is distributed to the State Highway Fund; 30% to cities, towns, and counties based on local road and street formulas (Accelerated Distribution #1); and 30% to cities, towns, and counties based on the Motor Vehicle Highway formula (Accelerated Distribution #2).
  
- V. Uses of Motor Vehicle Highway Distribution.
  - A. Distribution to Counties.
    1. Construction, reconstruction, and maintenance.
    2. Purchase, rental, and repair of highway equipment.
    3. Painting of bridges.
    4. Land acquisition.
    5. Construction of storage buildings.
    6. Fuel oil and supplies.
  
  - B. Distribution to Cities & Towns.
    1. Construction, reconstruction, and maintenance.
    2. Oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways.
    3. Purchase or lease of highway construction equipment.
    4. Traffic signs and signals.
    5. Safety zones and devices.
    6. Traffic policing and safety (however, a unit may not spend more than 10% of the distribution for this purpose unless the population is less than 5,000, and then they can spend 15%).
    7. Painting of structures.
  
  - C. Working Balance for Matching of Federal and Local Money for Highway Projects.
    1. Monies may be appropriated to the Department of Transportation for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.
  
- VI. Uses of Highway, Road, and Street Fund.
  - A. State Highway Fund.
 

Funds must be appropriated.
  
  - B. Local Road and Street Account.
    1. Engineering and land acquisition.
    2. Construction, maintenance, resurfacing, restoration, or rehabilitation.

3. Payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects.
4. Any local costs required to undertake a recreational or reservoir road project.
5. Purchase, rental, or repair of highway equipment.

**STATE OF INDIANA  
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND  
JULY 1, 2014, TO JUNE 30, 2015**

**Gross Receipts:**

Motor Fuel Tax	\$298,056,196
Special Fuel Tax	156,290,352
Motor Carrier Surtax & Highway User Fee	45,845,264
Trip Permit Fee	89,495
State Sales Tax	72,693,141
Vehicle License, Title & Driver's License Fees	121,857,019
International Registration Plan Revenue	103,792,935
Reinstatement Fees & Driver Court Fees	119,751
Defensive Driver School	255,715
MVH Fund's Share of State Court Cost	3,616,184
Miscellaneous Receipts	<u>181,371</u>

**Total Gross Receipts** **\$802,797,422**

Less: Gas Tax Refunds	3,045,950
Special Fuel Refunds	<u>44,360,860</u>

**Net Receipts** **\$755,390,612**

**Fund Expenses:**

**Net State Police Expense** **\$6,407**

**Other Fund Expenses**

Traffic Safety Education	3,288
Railroad Crossing Improvement	<u>386,916</u>
Total Other Fund Expenses	<b>\$390,204</b>

**Total Net Fund Expenses** **\$396,610**

**Amount Available for Distribution**

(net receipts less total net fund expenses) **\$754,994,002**

**Adjustments to Amount Available for Distribution:**

County Engineer Distribution		
Per IC 8-17-5-8 & 11.1	(761,667)	
LTAP Budget		
Per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	0	
Covered Bridge Distribution Per IC 8-14-1-10	(144,300)	
Access Road Construction Per IC 8-23-5-7	0	
Counties Share of 3 Cent Gas Tax Increase		
IC 6-6-1.1-801.5(c)	20,581,133	
Cities & Towns Share of 3 Cent Gas Tax Increase		
IC 6-6-1.1-801.5(c)	<u>9,647,453</u>	
<b>Total Adjustments</b>		<b>\$29,322,620</b>

**Net Distributions:**

Indiana Department of Transportation	\$400,070,342	
Counties	261,371,371	
Cities and Towns	<u>122,874,909</u>	
<b>Net Amount Distributed</b>	<b>\$784,316,622</b>	<b>\$784,316,622</b>

**HIGHWAY ROAD & STREET FUND - SPECIAL ACCOUNT (STATE SHARE - 55%)**  
**IC 8-14-2-2.1**

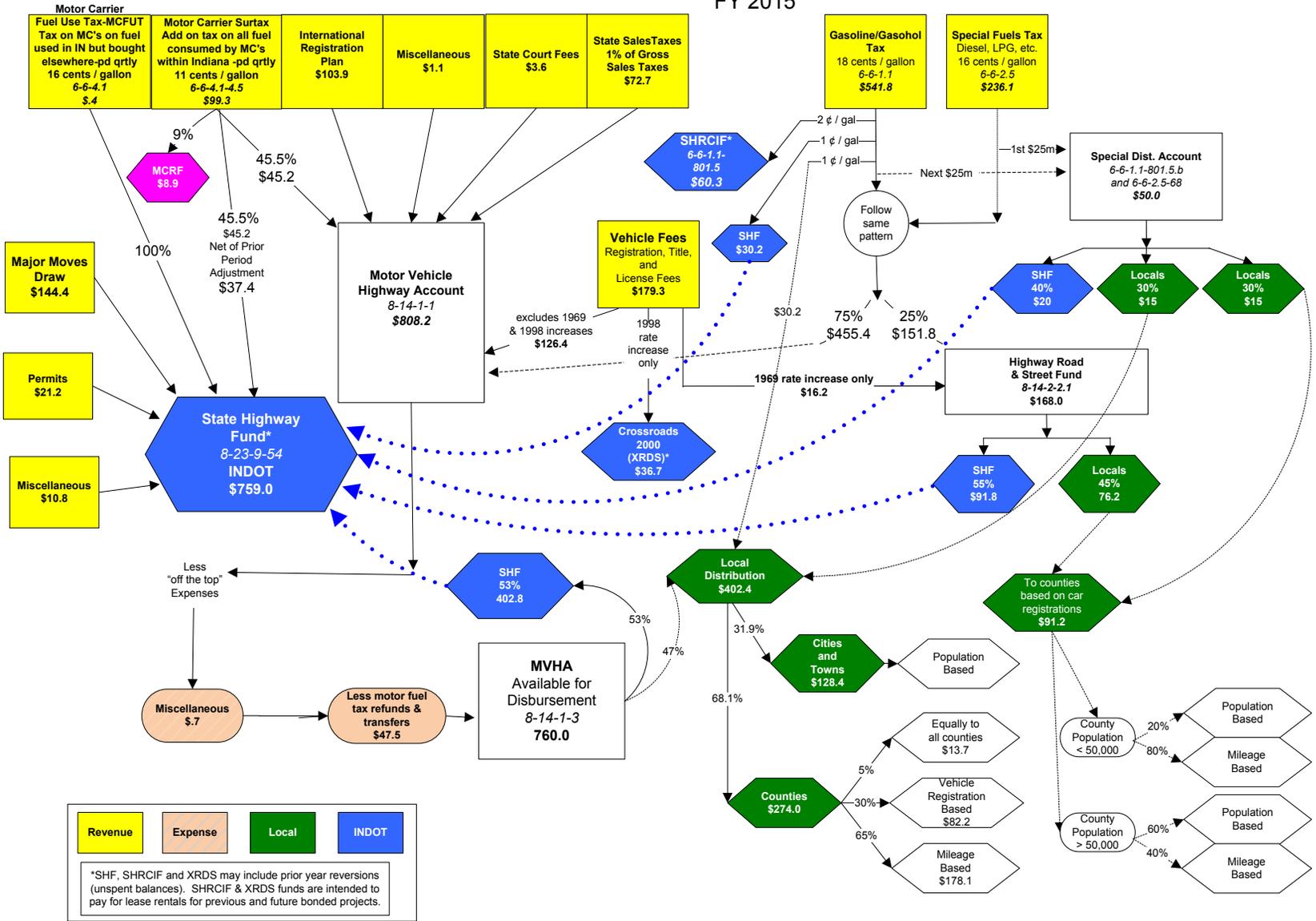
<b>Sources</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>Acct. #</b>
Motor Fuel Taxes	\$54,680,685	\$53,775,247	\$53,250,489	\$53,005,693	\$54,624,048	50510-414200
Special Fuel Tax	26,738,701	26,367,590	27,162,187	28,266,122	28,653,231	50510-414600
License Fees	9,307,861	9,271,584	9,578,201	9,677,063	9,669,638	50560-427475
Total Uses	\$90,727,247	\$89,414,421	\$89,990,877	\$90,948,878	\$92,946,917	

**LOCAL ROAD & STREET ACCOUNT (LOCAL SHARE - 45%)**

<b>Sources</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>Acct. #</b>
Motor Fuel Taxes	\$44,756,752	\$44,015,593	\$43,586,099	\$43,385,736	\$44,710,984	50510-418890
Special Fuel Tax	21,876,881	21,573,313	22,223,011	23,126,827	23,443,553	50510-414300
License Fees	7,605,331	7,630,260	7,738,425	7,899,373	7,889,100	50540-425008
Total Uses	\$74,238,964	\$73,219,166	\$73,547,425	\$74,411,936	\$76,043,637	
<b>GRAND TOTAL</b>	<b>\$164,966,211</b>	<b>\$162,633,587</b>	<b>\$163,538,412</b>	<b>\$165,360,814</b>	<b>\$168,990,554</b>	

# Indiana Transportation Funding

(all \$ in Millions)  
FY 2015



# FOLDOUT

This flowchart is used with permission from INDOT.

## MAJOR MOVES CONSTRUCTION FUND

### MAJOR MOVES CONSTRUCTION FUND

IC 8-14-14

REVENUE BASE: A one-time lease payment for operation of the Indiana Toll Road less costs was deposited into the Major Moves Construction Fund in FY 2007. The Next Generation Trust Fund transfers interest earned to the Major Moves Construction Fund every five years. Other potential revenue sources include appropriations to the Fund; gifts, grants, loans, bond proceeds, and other money received, including transfers from the Major Moves 2020 Trust Fund; future leases of tollways or toll roads, payments made by operators to the Indiana Finance Authority; and interest, premiums, or other earnings.

ADMINISTRATION: INDOT

DISTRIBUTION: Money in the Fund may be used to pay any obligation incurred by the Indiana Finance Authority, INDOT, or an operator in connection with the execution and performance of public-private agreements for tollways or toll roads, for lease payments to the Indiana Finance Authority; and to fund projects in INDOT's transportation plan. Money in the fund may not be used in connection with a public-private agreement concerning a passenger or freight railroad system.

### MAJOR MOVES CONSTRUCTION FUND (Millions of Dollars)

Invested on Inception	\$3,118
Add: Net Investment Income	858
Next Generation Trust Fund Income Transfer	124
Major Moves 2020 Transfer	<u>400</u>
Subtotal	<u>\$4,500</u>
Subtract: Distributions	<u>(3,796)</u>
Net Assets on 6/30/15	\$704

Source: INDOT and Office of the Treasurer

## MAJOR MOVES 2020 TRUST FUND

### MAJOR MOVES 2020 TRUST FUND

IC 8-14-14-14.1-3

REVENUE BASE: The Major Moves 2020 Trust Fund was established July 1, 2013.

ADMINISTRATION: State Budget Agency

DISTRIBUTION: The Major Moves 2020 Trust Fund received its first required transfer from the state General Fund in the amount of \$200 M in July 2013, and its second required transfer of \$200 M in July 2014. As of June 30, 2015, all of this \$400 M has been transferred to the Major Moves Construction Fund, at the discretion of the State Budget Agency and State Budget Committee.

### MAJOR MOVES 2020 TRUST FUND (Millions of Dollars)

Investment from General Fund	\$200.00
Add: Net Investment Income	<u>.02</u>
Subtotal	\$200.02
Subtract: Distribution to Major Moves Construction Fund	(200.00)
Net Assets on 6/30/15	\$0.02

Source: INDOT and Office of the Treasurer

## NEXT GENERATION TRUST FUND

### NEXT GENERATION TRUST FUND

IC 8-14-15

REVENUE BASE: The Next Generation Trust Fund was established in FY 2007 with the transfer of \$500 M from the proceeds of the lease of the Indiana Toll Road. The income that accrues from investment of the money in the Fund is deposited in the Fund.

ADMINISTRATION: The Treasurer of State is the trustee of the Trust Fund.

DISTRIBUTION: The Treasurer of State transfers all accrued interest in the Next Generation Trust Fund to the Major Moves Construction Fund on March 15, 2011, and on March 15 every five years thereafter.

### NEXT GENERATION TRUST FUND

(Millions of Dollars)

Invested at Inception	\$500
Add: Net Investment Income	<u>214</u>
Subtotal	\$714
Subtract: Distributions of Interest Income to Major Moves Construction Fund	<u>(124)</u>
Net Assets on 6/30/15	\$590

Source: INDOT and Office of the Treasurer



**BUDGET FOR FY 2016**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Fund</b>	<b>Federal Fund</b>	<b>Local Fund</b>	<b>Total</b>
<b>GENERAL GOVERNMENT</b>					
Legislative	\$ 54,496,422	\$ 375,000			\$ 54,871,422
Judicial	175,014,993	49,036,791	620,358		224,672,142
Executive	29,095,679	15,079,932	4,916,365		49,091,976
Financial Management	220,261,090	260,058,299			480,319,389
Tax Administration	82,779,687	57,534,527	1,000,000		141,314,214
Administration	43,692,771	14,188,833	504,259		58,385,863
Community Services					
Other	7,885,009	73,721	272,900		8,231,630
Total Operating	613,225,651	396,347,103	7,313,882		1,016,886,636
Total Construction	166,625,946	45,102,942			211,728,888
<b>Total General Government</b>	<b>\$ 779,851,597</b>	<b>\$ 441,450,045</b>	<b>\$ 7,313,882</b>		<b>\$ 1,228,615,524</b>
<b>PUBLIC SAFETY</b>					
Correction Administration	\$ 283,435,485	\$ 9,240,189	\$ 3,001,463		\$ 295,677,137
Dept. of Correction Ombudsman	152,128				152,128
Correctional Facilities	435,791,503	38,226,655			474,018,158
State Police	172,358,060	12,391,495	8,192,561		192,942,116
Integrated Public Safety Commission		11,644,621	2,377,252		14,021,873
Adjutant General	12,072,077	402,850	42,922,528		55,397,455
Criminal Justice Institute	9,761,085	5,818,923	28,299,717		43,879,725
NW IN Law Enforcement Training Acad	1,976,648	2,179,780			4,156,428

**BUDGET FOR FY 2016**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Fund</b>	<b>Federal Fund</b>	<b>Local Fund</b>	<b>Total</b>
State Department of Toxicology	2,208,179	355,000			2,563,179
Coroner's Training Board		388,000			388,000
Regulatory and Licensing	63,267,305	264,811,823	23,207,218		351,286,346
Total Operating	981,022,470	345,459,336	108,000,739		1,434,482,545
Total Construction	37,788,948	13,306,751			51,095,699
<b>Total Public Safety</b>	<b>\$ 1,018,811,418</b>	<b>\$ 358,766,087</b>	<b>\$ 108,000,739</b>		<b>\$ 1,485,578,244</b>
<b>CONSERVATION &amp; ENVIRONMENT</b>					
Natural Resources	\$ 44,176,957	\$ 74,732,539	\$ 19,794,966		\$ 138,704,462
Other Natural Resources	9,344,386	2,389,034			11,733,420
Environmental Management	23,360,920	85,569,052	21,943,419		130,873,391
Other Environmental Management	300,867				300,867
Total Operating	77,183,130	162,690,625	41,738,385		281,612,140
Total Construction	33,059,814	26,100,000			59,159,814
<b>Total Conservation &amp; Environment</b>	<b>\$ 110,242,944</b>	<b>\$ 188,790,625</b>	<b>\$ 41,738,385</b>		<b>\$ 340,771,954</b>
<b>ECONOMIC DEVELOPMENT</b>					
Agriculture Totals	\$ 3,620,508	\$ 4,748,577	\$ 641,345		\$ 9,010,430
Lt. Governor Totals	9,665,745	1,140,530	36,471,517		47,277,792
Office of Energy Development	177,510		747,830		925,340
Econ. Development Corp. Adm.	7,895,041	313,464	11,548,540		19,757,045
Energy Devel/Sect'y of Commerce	21,608,276	72,776,000			94,384,276
Economic Development Funds	970,000	3,498,665			4,468,665
Econ Dev Organizations	372,071				372,071
Workforce Devel. Administration	3,977,671	2,475,000	558,959,135		565,411,806

**BUDGET FOR FY 2016**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Fund</b>	<b>Federal Fund</b>	<b>Local Fund</b>	<b>Total</b>
Training Services			482,000		482,000
Employment Services		6,825,000	3,500,000		10,325,000
Vocational and Technical Ed Totals	46,185,629	81,435	9,109,295		55,376,359
Community Services	239,560	50,000	4,974,500		5,264,060
Indiana State Fair Commission	582,000	274,344			856,344
Total Operating	95,294,011	92,183,015	626,434,162		813,911,188
Total Construction					
<b>Total Economic Development</b>	<b>\$ 95,294,011</b>	<b>\$92,183,015</b>	<b>\$ 626,434,162</b>		<b>\$ 813,911,188</b>
<b>TRANSPORTATION</b>					
Intermodal Operations	\$ 43,000,000	\$ 20,151,000	\$ 21,668,296	\$700,000	\$ 85,519,296
Highway Operations		874,159,000	692,800,000		1,566,959,000
Local Distributions		475,177,000	221,033,333		696,210,333
Total Operating	43,000,000	1,369,487,000	935,501,629	700,000	2,348,688,629
Total Construction		12,620,000			12,620,000
<b>Total Transportation</b>	<b>\$ 43,000,000</b>	<b>\$1,382,107,000</b>	<b>\$ 935,501,629</b>	<b>\$ 700,000</b>	<b>\$ 2,361,308,629</b>
<b>HEALTH, FAMILY &amp; SOCIAL SERVICES &amp; VETERANS' AFFAIRS</b>					
Mental Health and Addiction Svcs	\$ 259,577,558	\$ 52,188,287	\$ 49,197,702		\$ 360,963,547
Division of Family Resources	131,196,795	1,612,292	218,531,120		351,340,207
Public Health	32,643,508	75,403,413	180,458,654		288,505,575
Family Social Service Admin.	64,169,956	45,000	131,973,955		196,188,911
Ofc of Medicaid Policy & Planning	2,027,243,707	691,144,887	8,553,603,932		11,271,992,526
Family and Children Services	554,106,026	1,042,289	376,790,718		931,939,033

**BUDGET FOR FY 2016**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Fund</b>	<b>Federal Fund</b>	<b>Local Fund</b>	<b>Total</b>
Aging & Rehabilitative Svcs.	184,691,517	19,899,936	165,009,066		369,600,519
Other Health	26,677,885		593,110		27,270,995
Dept Child Svcs Ombudsman Bureau	313,807				313,807
IN Protection & Advocacy Svcs		34,652	2,500,000		2,534,652
Gov. Council for Devel. Disabilities			1,509,090		1,509,090
Veterans Affairs	4,521,739	25,371,953	1,359,636		31,253,328
Total Operating	3,285,142,498	866,742,709	9,681,526,983		13,833,412,190
Total Construction	3,352,911	7,319,518			10,672,429
<b>Total Health, Family Social Services &amp; Veterans' Affairs</b>	<b>\$ 3,288,495,409</b>	<b>\$ 874,062,227</b>	<b>\$ 9,681,526,983</b>		<b>\$ 13,844,084,619</b>
<b>HIGHER EDUCATION</b>					
Indiana University	\$ 543,176,540	\$ 1,501,270			\$ 544,677,810
Purdue University	390,653,725	703,781			391,357,506
Indiana State University	74,853,840				74,853,840
Univ. of Southern Indiana	55,242,166				55,242,166
Ball State University	144,084,123				144,084,123
Vincennes University	47,905,784				47,905,784
IVTC	248,174,999				248,174,999
IN Higher Ed Telecomm System					
Medical Education Board		4,852,698			4,852,698
Comm. for Higher Education	6,816,808	1,016,618	1,248,878		9,082,304
Budget Agency		2,999,267			2,999,267
A.D.L. Lease Payments (DOA)	5,098,000				5,098,000
Student Assistance Comm.	368,447,988	20,375			368,468,363

**BUDGET FOR FY 2016**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Fund</b>	<b>Federal Fund</b>	<b>Local Fund</b>	<b>Total</b>
Total Operating	1,884,453,973	11,094,009	1,248,878		1,896,796,860
Total Construction	46,320,165	27,200,000			73,520,165
<b>Total Higher Education</b>	<b>\$ 1,930,774,138</b>	<b>\$38,294,009</b>	<b>\$ 1,248,878</b>		<b>\$ 1,970,317,025</b>
<b>EDUCATION K-12</b>					
Elementary/Secondary Educ.	\$ 7,932,283,949	\$ 148,571,194	\$ 1,041,724,281	\$ 2,354	\$ 9,122,581,778
Other Education	7,845,306	9,886,420	3,964,359		21,696,085
<b>Total Education (K-12)</b>	<b>\$ 7,940,129,255</b>	<b>\$ 158,457,614</b>	<b>\$ 1,045,688,640</b>	<b>\$ 2,354</b>	<b>\$ 9,144,277,863</b>
<b>Total Education (K-12+Higher Ed)</b>	<b>\$ 9,870,903,393</b>	<b>\$ 196,751,623</b>	<b>\$ 1,046,937,518</b>	<b>\$ 2,354</b>	<b>\$ 11,114,594,888</b>
<b>MISCELLANEOUS</b>					
Distributions	170,408,921	256,161,870			426,570,791
<b>Total Miscellaneous</b>	<b>\$ 170,408,921</b>	<b>\$ 256,161,870</b>			<b>\$426,570,791</b>
<b>STATE TOTALS</b>					
Total Operating	\$ 15,089,859,909	\$ 3,658,623,281	\$12,447,453,298	\$ 702,354	\$31,196,638,842
Total Construction	287,147,784	131,649,211			418,796,995
<b>GRAND TOTAL</b>	<b>\$ 15,377,007,693</b>	<b>\$ 3,790,272,492</b>	<b>\$12,447,453,298</b>	<b>\$ 702,354</b>	<b>\$31,615,435,837</b>



**GENERAL FUND and PROPERTY TAX RELIEF FUND  
COMBINED STATEMENT OF ACTUAL UNAPPROPRIATED RESERVE  
(Millions of Dollars)**

	<u><b>FY 2015</b></u>
<b>Resources:</b>	
Working Balance at 7/1/14	\$1,036.4
<b>Current Year Resources:</b>	
Actual Forecasted Revenue	14,898.4
Hospital Assessment Fee (HAF)	182.9
Quality Assessment Fee (QAF)	46.9
Miscellaneous Unforecasted Revenue <sup>(1)</sup>	17.1
Standard & Poor's Settlement	14.6
<b>Total Current Year Resources:</b>	<b>\$15,159.9</b>
<b>Total Resources:</b>	<b>16,196.3</b>
<b>Uses: Appropriations, Expenditures, and Reversions</b>	
<b>Appropriations:</b>	
As-Passed Appropriations	15,125.5
TRF/PERF 13th Check	20.4
Line Item State Agency and University Capital	42.6
Major Moves 2020 Trust	<u>200.0</u>
<b>Total Appropriations:</b>	<b>\$15,388.4</b>
<b>Other Expenditures and Transfers:</b>	
Augmentations and Expenditure Adjustments <sup>(2)</sup>	50.1
Outside Acts (Unbudgeted Expenses)	--
Stadium/Convention Ctr/State Fair Coliseum Reversion	(115.4)
Judgments and Settlements	8.0
Rainy Day Fund Transfer	--
Tuition Reserve	150.0
<b>Total Appropriations and Expenditures:</b>	<b>\$15,481.1</b>
<b>Reversions:</b>	<u>(171.9)</u>
<b>Total Net Uses:</b>	<b>\$15,309.2</b>
<b>General Fund Reserve Balance at 6/30/14:</b>	<b>887.0</b>
<b>Reserved Balances:</b>	
Medicaid Reserve	577.6
State Tuition Reserve	300.0
Rainy Day Fund <sup>(3)</sup>	<u>376.6</u>
<b>Total Combined Balances:</b>	<b>\$2,141.2</b>
 Net Combined Balance as a Percent of Operating Revenue	 14.1%
 Net Combined Balance as a Percent of the Following Year's Budgeted Appropriations	 13.9%

Totals may not add due to rounding.

**COUNTER-CYCLICAL REVENUE  
AND  
ECONOMIC STABILIZATION FUND  
IC 4-10-18  
(Millions of Dollars)**

	<u>FY 2015</u>
<b>Resources:</b>	
Fund Balance 7/1/14 <sup>(3)</sup>	\$ 373.9
Interest Earned FY 2015	0.8
Repayment of Loans	1.9
Transfer from General Fund per IC 4-10-18 <sup>(4)</sup>	<u>0.0</u>
<b>Total Resources:</b>	<b>376.6</b>
 <b>Uses:</b>	
New Loans	0.0
<b>Total Uses:</b>	<b>\$ 0.0</b>
 <b>Fund Balance at 6/30/15:</b>	
	<b>376.6</b>
 <b>Maximum Fund Balance:<sup>(5)</sup></b>	
	<b>\$1,060.5</b>

Totals may not add due to rounding.

Footnotes

(1) FY 2015 miscellaneous unforecasted revenue includes dedicated SWCAP (\$7.2M) and Individual Support (\$9.9M) received by the State-operated Facilities. The amount for FY 2016 and FY 2017 assumes the same estimate for SWCAP (\$7.2M) and Individual Support (\$9.9M).

<u>(2) Augmentations and Expenditure Adjustments:</u>	<u>FY 2015</u>
Augmentations:	
Gaming Tax	40.6
Excess Handgun	4.7
ABC Gallonage	0.1
Department of Revenue Collections - Outside Collections	0.4
Department of Revenue Collections - Administration	6.5
Adjustment to Auditor	<u>(2.2)</u>
<b>Total FY 2015 Augmentations and Expenditure Adjustments:</b>	<b>\$50.1</b>

(3) Balance Reported is Net of Outstanding Loans:	<u>FY 2015</u>
Northwestern School Corporation	0.2
Brown County School Corporation	3.5
	\$3.7

(4) Per IC 4-10-18, the State Budget Agency was not required to make a transfer from the General Fund to the Rainy Day Fund; however, a transfer is forecasted for FY 2016.

(5) The maximum allowable fund balance equals 7% of fiscal year General Fund revenues.

**BUILD INDIANA FUND  
FY 2015  
(Millions)**

**Resources:**

Fund balance at 7/1/13	\$ 3.2
Lottery Surplus Account*	182.5
Riverboat Wagering Tax	65.2
Pari-mutuel Tax	0.1
Charity Gaming Surplus	2.2
Interest	0.0

**Total Resources:** **\$253.2**

**Distributions:**

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
Technology/Other**	13.3

**Total Uses** **\$249.5**

**Balance at 6/30/15:** **\$ 3.7**

\*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.

\*\*\$1.4 reported in FY 2015 was distributed in FY 2014.